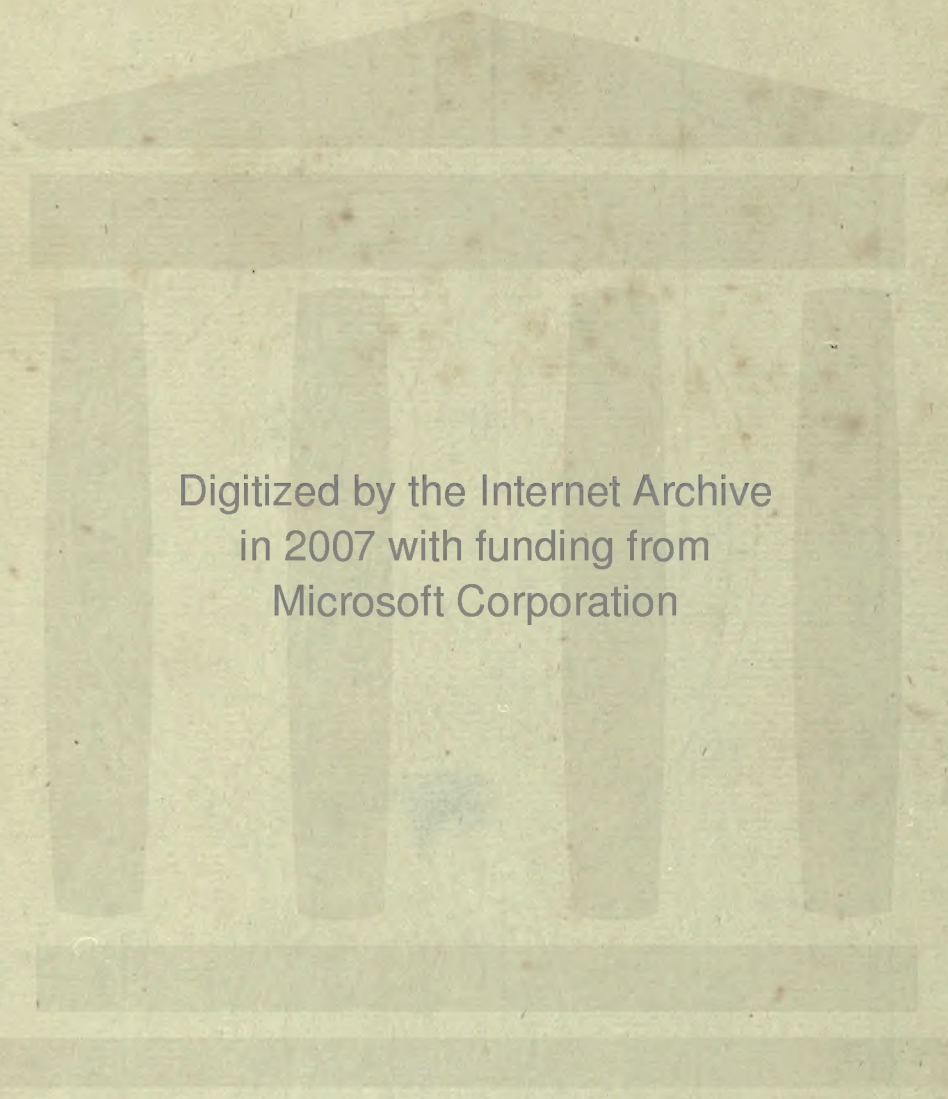


Wm. Pittford



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Gr. Brit. Laws, statutes, etc.

A collection of all the statutes
now in force, relating to the
duties of excise in England.

Vol. [2]





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Anno vicefimo quarto

G E O R G I I III. Regis.

S T A T. II. C A P. XI.

An Act for laying additional Duties upon all Candles, (except Wax and Spermaceti Candles), and for more effectually securing the Duties upon Candles.

Most Gracious Sovereign,

WE, your Majesty's most dutiful and loyal subjects, the Commons of *Great Britain*, in Parliament assembled, towards raising the necessary supplies to defray your Majesty's public expences, have freely and voluntarily resolved to give and grant unto your Majesty the several additional rates and duties upon candles hereinafter mentioned; and do therefore most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That, from and after the first day of *August* one thousand seven hundred and eighty-four, there shall be raised, levied, collected, and paid, to and for the use of his Majesty, his heirs and successors, for and upon all candles, (except wax and spermaceti candles), which at any time or times shall be imported or brought into the kingdom of *Great Britain*, or made within the same, over and above all other customs, subsidies, duties of excise, or other duties already imposed thereupon, by any act or acts of Parliament, the further duties herein-after mentioned; that is to say,

Additional duties to be paid for candles, except wax and spermaceti candles.

For all candles whatsoever, (except wax and spermaceti candles), which shall be so imported, one halfpenny for every pound weight avoirdupois, and after that rate for a greater or lesser quantity; the said duties for and upon all imported candles, (except wax and spermaceti candles), to be paid down in ready money by the importers thereof, before the landing the same:

And there shall be raised, levied, collected, and paid, to and for the use of his Majesty, his heirs and successors, for and upon all candles, (except wax and spermaceti candles), which at any time or times shall be made within the kingdom of *Great Britain*, the further duties hereinafter mentioned; that is to say;

For all candles whatsoever, (except wax and spermaceti candles), which shall be so made in Great Britain, one halfpenny for every pound weight avoirdupois, and after that rate for a greater or lesser quantity; the said duties for the said candles so to be made in Great Britain, to be paid by the makers thereof respectively.

Candles made, (except as above), $\frac{1}{2}$ d. per pound.

Exemption for rush lights once dipped in kitchen stuff, s. 5.

See duty on wax

and spermaceti candles. 24 Geo. 3. stat. 2. c. 36. s. 1.

Former and subsequent duties, 8 Ann. c. 9. s. 1. or table before the index.

II. And it is hereby enacted by the authority aforesaid, That the several and respective duties by this act imposed for and upon all candles imported or made as aforesaid, and all arrearsages thereof, shall and may, from time to time, be raised, received, levied, recovered, and secured, by such ways and means, and under such management, and

New duties to be levied and recovered, &c. in the same manner as the former duties.

Powers of 8 Ann. c. 9. and 9 Ann. c. 6. and all provisions since enacted, to be in force for securing, &c. these duties.

Small rush lights, once dipped in kitchen stuff for private use, not liable.

Same exemptions from the former duties, 8 Ann. c. 9. s. 31. and 9 Ann. c. 6. s. 15.

Excise officers empowered on request to enter the houses, &c. of candle makers, and to take an account, by day or by night, without waiting for a constable, as now in the day.

Obstruction by maker under this or any other act, 1001. s. 2.

19 Geo. 2. c. 12. s. 9.

It shall not be lawful for officer to enter without a constable between eleven and five, unless candles are in operation, or notice to make depending, or preparation made within those hours. In such cases he may enter as in the day. 27 Geo. 3. c. 31. s. 20.

Officer may enter and take account, (if by night with constable), 8 Ann. c. 9. s. 10. Obstruction, 201. s. 13.

May enter and search between five in the morning and eleven in the evening with or without a constable, and between eleven and five with a constable; and obstruction, 1001. 11 Geo. 1. c. 30. s. 24.

Taking account of materials. 8 Ann. c. 9. s. 12.

Searching with a warrant. See 5 Geo. 3. c. 43. s. 20.

Securing furnace doors, and moulds. 27 Geo. 3. c. 31. s. 21.

under such penalties and forfeitures, and with such power of adjudging and mitigating penalties and forfeitures, and with such other powers, and subject to such allowances, drawbacks, rules, and directions, and in such methods, manner, and form, as the like duties granted by an act of the eighth year, and by another act of the ninth year, of the reign of our late Sovereign Queen *Anne*, whereby certain duties are laid upon candles, towards raising her said late Majesty's supplies for the years one thousand seven hundred and ten, and one thousand seven hundred and eleven, are by those acts, or by any other law or statute thereby referred unto, or since made, to be raised, received, levied, secured, or recovered; and that the said acts of the eighth and ninth years of the reign of Queen *Anne*, and all the clauses, penalties, forfeitures, powers, authorities, rules, directions, matters and things, therein contained, or thereby referred unto, or since enacted, for the raising, receiving, levying, recovering, securing, paying, or accounting for the said duties upon candles thereby granted, or any arrearages of the same, are and shall be by force of this act continued, practised, and put in execution, for raising, receiving, levying, recovering, securing, paying, and accounting for the duties upon candles by this act granted, and making allowances out of the same, and all arrearages thereof, as fully and effectually, to all intents and purposes, as if they were particularly and at large recited in this present act.

V. Provided always, That this act shall not extend to charge the duties on candles, herein-before mentioned, on such small rush lights as shall be made by any person or persons, to be used in his, her, or their own houses only, so as such small rush lights be only once dipped in or once drawn through grease or kitchen stuff, and not at all through tallow melted or refined; any thing herein contained to the contrary notwithstanding.

VII. ' And whereas great frauds upon the revenue are committed by the secret making of candles, without paying the duties for the same, which might, in a great measure, be prevented, if the officers of excise who survey the makers of candles were authorised to enter the workhouses, and other places of such makers of candles, by night as well as by day, and to take an account of the candles there making, without waiting for the presence of a constable or peace officer, in like manner as officers are authorised to enter the workhouses of the makers of glass, by an act made in the nineteenth year of the reign of King *George* the second, intituled, *An act for granting to his Majesty several rates and duties upon glass, and upon spirituous liquors; and for raising a certain sum of money by annuities and a lottery, to be charged on the said rates and duties; and for obviating some doubts about making out orders at the exchequer for the monies advanced upon the credit of the salt duties, granted and continued to his Majesty by an act of the last session of Parliament;* be it further enacted by the authority afore said, That all and every the officers of excise shall at all times, by day or by night, be permitted, upon his or their request, to enter into the house, melting-house, warehouse, or other place whatsoever, belonging to or used by any person or persons, who, after the said first day of *August* one thousand seven hundred and eighty-four, shall be a maker or makers of any candles whatsoever, and by weighing or tale of the candles, or otherwise, as to such officer shall seem most proper and convenient, to take an account of the candles which shall have been made by such maker or makers of candles from time to time, in like manner as such officers may now do in the day-time.

VIII. And be it further enacted, That if any maker or makers of candles shall obstruct or hinder any of the said officers in the execution of the powers and authorities given to him or them by this or any other act, for the ascertaining or securing the said duties upon candles, the person or persons offending therein shall, for every such offence, forfeit and lose the sum of one hundred pounds.

Penalty on maker's obstructing officers in the execution of this or any other act for securing the duties on candles, 100 l.

IX. ' And whereas, by an act made in the eleventh year of the reign of his Majesty King George the first, (intituled, *An act for more effectual preventing frauds and abuses in the public revenues; for preventing frauds in the salt duties, and for giving relief for salt used in the curing of salmon and cod fish, in the year one thousand seven hundred and nineteen, exported from that part of Great Britain called Scotland; for enabling the insurance companies to plead the general issue in actions brought against them; and for securing the stamp duties upon policies of insurance;*) it was enacted, That if any chandler, or maker of candles for sale, should begin to work upon, dip, or make any course or making of candles, not being mould candles, or in order thereto, should make any of the preparations therein mentioned, without first making and delivering, or causing to be made and delivered, to the officer or officers under whose survey such chandler or maker of candles for sale should be, such declaration in writing of his, her, or their intentions to make such course or making of candles, as in the said act is mentioned: And whereas the said exception of mould candles has been found inconvenient, and has afforded opportunities for the committing of frauds on the revenue, by the secret making of mould candles without paying the duties for the same; be it further enacted, That if, from and after the said first day of *August* one thousand seven hundred and eighty-four, any chandler or maker of candles shall begin to work upon, or make any course or making of mould candles, or, in order thereto, shall make any of the preparations in the said act mentioned, without first making and delivering, or causing to be made and delivered, to the officer or officers under whose survey such chandler or maker of candles shall be, a declaration in writing of his, her, or their intention to make such course or making of mould candles, and of the particular hour or time of the day or night when such course or making is intended to be begun, and of the true number and size of the moulds he, she, or they intend to fill and draw, and also of the number of times he, she, or they intend to fill and draw the same in each making or course; every such chandler or maker of candles, on every failure or default in all or any of the particulars before mentioned, or having in or at such making or course more or larger moulds or candles than shall be mentioned in such declaration, or filling or drawing the said moulds a greater number of times than shall be mentioned in the said declaration, shall, for every such offence, forfeit and lose the sum of fifty pounds; and if, after such declaration so made as aforesaid, such making or course of candles shall not be begun and proceeded upon at the hour and time mentioned in such declaration, or in three hours next after such hour and time, then every such declaration shall be, and is hereby declared to be, null and void.

11 Geo. 1. c. 30. s. 27. Making candles, (not being moulds), without declaration in writing, 50 l.

Every candle maker who shall begin a course of mould candles, or make the preparations in the aforesaid act mentioned, without delivering a written declaration to the proper officer, or who shall have larger candles, or fill or draw oftener, shall forfeit 50 l. and notice void in three hours.

Before beginning maker to declare the sizes, number of moulds, how often to fill &c. 10 l. 10 Ann. c. 26. s. 106.

Chandler not to begin without notice, except within certain hours, 10 l. 10 Ann. c. 26. s. 107.

See what is beginning, 11 Geo. 1. c. 30. s. 28.

Notices of spreading and of running in or dipping. 25 Geo. 3. c. 74. s. 29.

Notices of unlocking furnace door, and moulds. 27 Geo. 3. c. 31. s. 21.

Redipping, 10 l. 10 Ann. c. 26. s. 106.

Commissioners of excise, or persons appointed by them, not to compound with any persons for making candles.

Power was given to compound, 8 Ann. c. 9. s. 20. (Not in this collection).

X. ' And whereas, by the statutes now in force for imposing duties upon all candles made in *Great Britain*, the commissioners of excise, or other persons by them respectively appointed for that purpose, are authorized to compound and agree with such persons as shall make candles, not to sell or to make any profit thereof, but to be consumed in their own private houses only, at a certain rate or payment for every head which, at any time or times during the continuance of such composition, shall be of the family of such persons respectively, as in and by the said statutes is particularly directed and required:

‘ And whereas great frauds have been, and are now frequently practised by means of such compositions, and great quantities of candles have been privately disposed of and sold by such compounders, to the manifest injury of the revenue and the fair trader;’ for remedy thereof, be it further enacted by the authority aforesaid, That, from and after the said first day of *August* one thousand seven hundred and eighty-four, all the powers and authorities, to the commissioners of excise or other persons by all or any of the said acts given, to compound and agree with any person or persons for the duties on candles by any such persons made or to be made, shall cease and determine; any thing in any of the said statutes, or in either of them, to the contrary in anywise notwithstanding.

Penalties and forfeitures how to be recovered and applied.

Summary jurisdiction.
See 12 *Car.* 2. c. 24.
f. 45.

XIII. And be it further enacted by the authority aforesaid, That all fines, penalties, and forfeitures, in relation to the said duties upon candles, shall be sued for, levied, and recovered, or mitigated, by such ways, means, and methods, as any fine, penalty, or forfeiture, is or may be recovered or mitigated by any law or laws of excise, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*, respectively; and that one moiety of every such fine, penalty, or forfeiture, shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall discover, inform, or sue for the same.

Duties to be paid into the exchequer distinctly.

Made part of the consolidated fund, and to be paid in with the other duties. 27 *Geo.* 3. c. 13. f. 35, 36, & 47.

General rules for paying in excise duties, 4 *W. & M.* c. 3. f. 4.

Limitation of actions to three months.

XIV. And be it further enacted by the authority aforesaid, That all the monies arising by the said additional duties by this act imposed upon candles (the necessary charges of raising and accounting for the same excepted) shall, from time to time, be paid into the receipt of his Majesty's exchequer at *Westminster*, separate and apart from all other duties; and the said money so paid into the said receipt of exchequer as aforesaid, shall be a fund for the payment of the several annuities, and all such other charges and expences, as are directed to be paid and payable pursuant to an act of this present session of Parliament, (intituled, *An act for raising a certain sum of money by way of annuities, and for establishing a lottery.*)

XV. And be it further enacted by the authority aforesaid, That if any action, suit, or prosecution, shall be brought or commenced against any person or persons for any thing done in pursuance of this act, such action, suit, or prosecution, shall be brought or commenced within three months next after the thing done, and shall be laid in the proper county; and the defendant or defendants may plead the general issue, and give this act and the special matter in evidence, at any trial to be had thereupon; and if a verdict pass for the defendant or defendants, or the plaintiff or plaintiffs become nonsuited, or discontinued his, her, or their action, suit, or prosecution, or judgement be given against such plaintiff or plaintiffs, then such defendant or defendants shall have treble costs awarded to him, her, or them, against such plaintiff or plaintiffs.

General issue.

Treble costs.

Same limitation, and general issue and treble costs, with notice of action and other regulations, in all excise cases. 28 *Geo.* 3. c. 37. f. 23. and the following clauses.

Anno vicefimo quarto

G E O R G I I I. Regis.

S T A T. II. C A P. XVIII.

An Act for laying additional Duties upon Paper, Pafteboards, Millboards, and Scaleboards; and for explaining certain Doubts refpe<ting the Duties impofed by an Act made in the Twenty-first Year of his prefent Majefty's Reign, intituled, An Act for repealing the prefent Duties upon Paper, Pafteboards, Millboards, and Scaleboards, made in Great Britain; and for granting other Duties in lieu thereof.

Moft Gracious Sovereign,

WE, your Majefty's moft dutiful and loyal fubjects, the Commons of Great Britain, in Parliament affembled, towards raifing the neceffary fupplies to defray your Majefty's publick expences, have freely and voluntarily refolved to give and grant unto your Majefty the feveral additional rates and duties upon paper, pafteboard, millboard, and fcaleboard, herein-after mentioned; and do therefore moft humbly befeech your Majefty that it may be enacted; and be it enacted by the King's moft excellent Majefty, by and with the advice and confent of the Lords fpiritual and temporal, and Commons, in this prefent Parliament affembled, and by the authority of the fame, That there fhall be raifed, levied, collected, and paid, to and for the ufe of his Majefty, his heirs and fucceffors, for and upon all paper, pafteboard, millboard, and fcaleboard, which from and after the tenth day of *Auguft* one thoufand feven hundred and eighty-four, fhall be made in Great Britain, over and above all former duties of excife, or other duties already impofed thereupon, by any act of Parliament, the further rates and duties herein-after particularly mentioned and defcribed, and claffed in the feveral tables annexed to this act; (that is to fay),

The tables are omitted at the end of this act, and inferted before the index.

For every ream of paper made in Great Britain for writing, called Imperial, of the value of two pounds eleven fhillings per ream, and upwards, and not exceeding the dimensions of twenty-two inches by thirty inches and a quarter, three fhillings:

Additional duties for all paper, pafteboard, millboard, and fcaleboard, made in Great Britain.

Subject to three five per cents, *f. 4.* Consolidated with the reft, 27 Geo. 3. c. 13.

See former and fubfequent duties, 21 Geo. 3. c. 24. and table preceding the index.

Imperial writing paper, 3 s. per ream:

For every ream of paper made in Great Britain for writing, called Super Royal, of the value of one pound eighteen fhillings per ream, and upwards, and not exceeding the dimensions of nineteen inches and a quarter by twenty-feven inches and a half, the fum of two fhillings and three-pence:

Super Royal ditto, 2 s. 3 d. per ream:

For every ream of paper made in Great Britain for writing, called Royal, of the value of one pound nine fhillings per ream, and upwards, and not exceeding the dimensions of nineteen inches and a quarter by twenty-four inches, one fhilling and nine-pence:

Royal ditto, 1 s. 9 d. per ream:

For every ream of paper made in Great Britain for writing, called Medium, of the value of one pound two fhillings and fixpence per ream, and upwards, and not exceeding the dimensions of feventeen inches and an half by twenty two inches and an half, one fhilling and fixpence:

Medium ditto, 1 s. 6 d. per ream:

For every ream of paper made in Great Britain for writing, called Demy, of the value of fixteen fhillings per ream, and upwards, and not exceeding the dimensions of fifteen inches and an half by twenty inches, one fhilling:

Demy ditto, 1 s. per ream:

- Thick Post writing paper, 9 d. per ream:** For every ream of paper made in Great Britain for writing, called Thick Post, of the value of thirteen shillings per ream, and upwards, and not exceeding the dimensions of fifteen inches and a quarter by nineteen inches and an half, nine-pence :
- Thin Post ditto, 7 d. per ream:** For every ream of paper made in Great Britain for writing, called Thin Post, of the value of ten shillings per ream, and upwards, and not exceeding the dimensions of fifteen inches and a quarter by nineteen inches and an half, seven-pence :
- Small Post ditto, 6 d. per ream:** For every ream of paper made in Great Britain for writing, called Small Post, of the value of seven shillings and sixpence per ream, and upwards, and not exceeding the dimensions of thirteen inches and an half by sixteen inches and an half, sixpence :
- Fools Cap ditto, 6 d. per ream:** For every ream of paper made in Great Britain for writing, called Fools Cap, of the value of nine shillings per ream, and upwards, and not exceeding the dimensions of thirteen inches and an half by sixteen inches and three quarters, sixpence :
- Pott ditto, 4 d. per ream:** For every ream of paper made in Great Britain for writing, called Pott, of the value of six shillings per ream, and upwards, and not exceeding the dimensions of twelve inches and an half by fifteen inches and an half, four-pence :
- Double Atlas for writing or copper plate printing, 10 s. per ream:** For every ream of paper made in Great Britain for writing, or copper-plate printing, called Double Atlas, of the value of fifteen pounds per ream, and upwards, and not exceeding the dimensions of fifty-five inches by thirty-one inches and an half, ten shillings :
- Demy for ditto, 7 d. per ream:** For every ream of paper made in Great Britain for writing, or copper-plate printing, called Demy, of the value of twelve shillings per ream, and upwards, and not exceeding the dimensions of fifteen inches and an half by twenty inches, seven-pence :
- Copy, for writing or copper-plate printing, 4 d. per ream:** For every ream of paper made in Great Britain for writing, or copper-plate printing, called Copy or Bastard, of the value of seven shillings and sixpence per ream, and upwards, and not exceeding the dimensions of sixteen inches by twenty inches and a quarter, four-pence :
- Fools Cap for ditto, 3 d. per ream:** For every ream of paper made in Great Britain for writing, or copper-plate printing, called Fools Cap, of the value of six shillings per ream, and upwards, and not exceeding the dimensions of thirteen inches and an half by sixteen inches and three quarters, three-pence :
- Littris Fools Cap for ditto, 3 d. per ream:** For every ream of paper made in Great Britain for writing, or copper-plate printing, called Littris Fools Cap, of the value of six shillings per ream, and upwards, and not exceeding the dimensions of thirteen inches and an half by seventeen inches and an half, three-pence :
- Pott, for ditto, 2 d. per ream:** For every ream of paper made in Great Britain for writing, or copper-plate printing, called Pott, of the value of four shillings per ream, and upwards, and not exceeding the dimensions of twelve inches and an half by fifteen inches and an half, two-pence :
- Grand Eagle, for ditto, 4 s. per ream:** For every ream of paper made in Great Britain for writing, or copper-plate printing, called Grand Eagle or Double Elephant, of the value of four pounds per ream, and upwards, and not exceeding the dimensions of twenty-six inches and three quarters by forty inches, four shillings :
- Colombier, for ditto, 3 s. 6 d. per ream:** For every ream of paper made in Great Britain for writing, or copper-plate printing, called Colombier, of the value of two pounds and ten shillings per ream, and upwards, and not exceeding the dimensions of twenty-three inches and an half by thirty-four inches and an half, three shillings and sixpence :
- Atlas, for ditto, (worth 3 l.),—5 s. per ream:** For every ream of paper made in Great Britain for writing, or copper-plate printing, called Atlas, of the value of three pounds per ream, and upwards, and not exceeding the dimensions of twenty-six inches and a quarter by thirty-four inches, five shillings :

For every ream of paper made in Great Britain for writing, or copper-plate printing, called Atlas, of the value of two pounds per ream, and upwards, and not exceeding the dimensions of twenty-six inches and a quarter by thirty-four inches, two shillings and sixpence :

Atlas, for writing or copper-plate printing, (worth 2*l.*), — 2*s.* 6*d.* per ream :

For every ream of paper made in Great Britain for writing, or copper-plate printing, called Small Atlas, of the value of one pound and ten shillings per ream, and upwards, and not exceeding the dimensions of twenty-five inches by thirty-one inches, two shillings and sixpence :

Small Atlas, for ditto, 2*s.* 6*d.* per ream :

For every ream of paper made in Great Britain for writing, or copper-plate printing, called Imperial, of the value of one pound and ten shillings per ream, and upwards, and not exceeding the dimensions of twenty-two inches by thirty inches and a quarter, one shilling and ninepence :

Imperial, for ditto, 1*s.* 9*d.* per ream :

For every ream of paper made in Great Britain for writing, or copper-plate printing, called Super Royal, of the value of one pound and five shillings per ream, and upwards, and not exceeding the dimensions of nineteen inches and a quarter by twenty-seven inches and an half, one shilling and sixpence :

Super Royal for ditto, 1*s.* 6*d.* per ream :

For every ream of paper made in Great Britain for writing, or copper-plate printing, called Long Royal, of the value of one pound per ream, and upwards, and not exceeding the dimensions of twenty-seven inches and an half by eighteen inches, one shilling :

Long Royal, for ditto, 1*s.* per ream :

For every ream of paper made in Great Britain for writing, or copper-plate printing, called Royal, of the value of eighteen shillings per ream, and upwards, and not exceeding the dimensions of nineteen inches and a quarter by twenty-four inches, one shilling :

Royal for ditto, 1*s.* per ream :

For every ream of paper made in Great Britain for writing, or copper-plate printing, called Demy, of the value of thirteen shillings per ream, and upwards, and not exceeding the dimensions of seventeen inches by twenty-two inches, sevenpence :

Demy for ditto, 7*d.* per ream :

For every ream of paper made in Great Britain for writing, or copper-plate printing, called Short Demy, or Crown, of the value of nine shillings per ream, and upwards, and not exceeding the dimensions of fourteen inches by twenty inches and a quarter, or of fifteen inches by twenty inches, fivepence :

Short Demy for ditto, 5*d.* per ream :

For every ream of paper made in Great Britain for writing, or copper-plate printing, called Large Fan, of the value of fourteen shillings per ream, and upwards, and not exceeding the dimensions of twenty three inches and an half by twenty inches and an half, one shilling :

Large Fan for ditto, 1*s.* per ream :

For every ream of paper made in Great Britain for writing, or copper-plate printing, called Small Fan, of the value of eleven shillings per ream, and upwards, and not exceeding the dimensions of twenty-two inches and a quarter by thirteen inches and a quarter, ninepence :

Small Fan for ditto, 9*d.* per ream :

For every ream of paper made in Great Britain for writing, or copper-plate printing, called Elephant, of the value of fifteen shillings per ream, and upwards, and not exceeding the dimensions of twenty-three inches by twenty-eight inches, ninepence :

Elephant for ditto, 9*d.* per ream :

For every ream of paper made in Great Britain for bank or bankers bills or notes, allowing two bills or notes in each sheet, one shilling ; and so in proportion for a greater or lesser number of bills or notes in each sheet :

Paper for bank notes, &c. 1*s.* per ream :

For every bundle of paper made in Great Britain for printing, called Double Demy, of the value of one pound and eighteen shillings per bundle, and upwards, and not exceeding the dimensions of twenty-six inches by thirty-eight inches and an half, one shilling and ninepence :

Printing Double Demy, 1*s.* 9*d.* per bundle :

For every bundle of paper made in Great Britain for printing, called Royal, of the value of one pound and four shillings per bundle, and upwards, and not exceeding the dimensions of nineteen inches and an half by twenty-

Printing Royal, 1*s.* 2*d.* per bundle :

twenty-four inches and a quarter, or of twenty inches by twenty-six inches, one shilling and two-pence :

Printing Royal Inferior, 8 d. per bundle : For every bundle of paper made in Great Britain for printing, called Royal Inferior, of the value of fourteen shillings per bundle, and upwards, and not exceeding the dimensions of nineteen inches and an half by twenty-four inches and a quarter, eight-pence :

Printing Medium, 11 d. per bundle : For every bundle of paper made in Great Britain for printing, called Medium, of the value of one pound per bundle, and upwards, and not exceeding the dimensions of eighteen inches by twenty-three inches, eleven-pence :

Printing Demy Single, 10 d. per bundle : For every bundle of paper made in Great Britain for printing, called Demy Single, of the value of seventeen shillings per bundle, and upwards, and not exceeding the dimensions of seventeen inches and an half by twenty-two inches, or of nineteen inches and a quarter by twenty-one inches and a quarter, ten-pence :

Printing Demy Inferior, 6 d. per bundle : For every bundle of paper made in Great Britain for printing, called Demy Inferior, of the value of ten shillings per bundle, and upwards, and not exceeding the dimensions of seventeen inches and an half by twenty-two inches, sixpence :

Printing Double Crown, 8 d. per bundle : For every bundle of paper made in Great Britain for printing, called Double Crown, of the value of seventeen shillings per bundle, and upwards, and not exceeding the dimensions of twenty inches by thirty inches, eight-pence :

Double Crown Inferior for printing, 7 d. per bundle : For every bundle of paper made in Great Britain for printing, called Double Crown Inferior, of the value of twelve shillings per bundle, and upwards, and not exceeding the dimensions of twenty inches by thirty inches, seven-pence :

Printing Single Crown, 8 d. per bundle : For every bundle of paper made in Great Britain for printing, called Single Crown, of the value of thirteen shillings per bundle, and upwards, and not exceeding the dimensions of fifteen inches by twenty inches, eight-pence :

Single Crown Inferior for printing, 5 d. per bundle : For every bundle of paper made in Great Britain for printing, called Single Crown Inferior, of the value of eight shillings per bundle, and upwards, and not exceeding the dimensions of fifteen inches by twenty inches, five-pence :

Printing Demy Tissue, 5 d. per bundle : For every bundle of paper made in Great Britain for printing, called Demy Tissue, of the value of eight shillings per bundle, and upwards, and not exceeding the dimensions of seventeen inches and an half by twenty-two inches, five-pence :

Crown Tissue for printing, 3 d. per bundle : For every bundle of paper made in Great Britain for printing, called Crown Tissue, of the value of five shillings per bundle, and upwards, and not exceeding the dimensions of fifteen inches by twenty inches, three-pence :

Printing Double Pott, 6 d. per bundle : For every bundle of paper made in Great Britain for printing, called Double Pott, of the value of nine shillings per bundle, and upwards, and not exceeding the dimensions of seventeen inches by twenty-five inches and an half, sixpence :

Cartridge, 7 d. per ream : For every ream of paper made in Great Britain, called Cartridge, not exceeding the dimensions of twenty-one inches by twenty-six inches, seven-pence :

Square Cartridge, 8 d. per ream : For every ream of paper made in Great Britain, called Square Cartridge, not exceeding the dimensions of twenty-four inches and an half by twenty-five inches and an half, eight-pence :

Small Cartridge, 6 d. per ream : For every ream of paper made in Great Britain, called Cartridge, not exceeding the dimensions of nineteen inches and a quarter by twenty-four inches, sixpence :

Elephant Common, 5 d. per ream : For every ream of paper made in Great Britain, called Elephant Common, not exceeding the dimensions of twenty-three inches by twenty-eight inches, five-pence :

For

For every ream of paper made in Great Britain, called Sugar Blue, not exceeding the dimensions of twenty-one inches and an half by thirty-three inches, eight-pence : Sugar Blue, 8 d. per ream :

For every ream of paper made in Great Britain called Sugar Blue Smaller Size, not exceeding the dimensions of eighteen inches and three quarters by twenty-seven inches, sixpence : Sugar Blue, smaller size, 6 d. per ream :

For every ream of paper made in Great Britain, called Sugar Blue Demy Size, not exceeding the dimensions of seventeen inches and an half by twenty-two inches, five-pence : Ditto, demy size, 5 d. per ream :

For every ream of paper made in Great Britain, called Sugar Blue Crown Size, not exceeding the dimensions of fifteen inches by twenty inches, five-pence : Ditto, crown size, 5 d. per ream :

For every ream of paper made in Great Britain, called Purple Royal, not exceeding the dimensions of nineteen inches and an half by twenty-four inches and a quarter, four-pence : Purple Royal, 4 d. per ream :

For every ream of paper made in Great Britain, called Blue Elephant, not exceeding the dimensions of twenty-three inches by twenty-eight inches, sixpence : Blue Elephant, 6 d. per ream :

For every bundle of paper made in Great Britain, called Blue Royal, not exceeding the dimensions of nineteen inches and an half by twenty-four inches and a quarter, eight-pence : Blue Royal, 8 d. per bundle :

For every bundle of paper made in Great Britain, called Blue Demy and Blossom, not exceeding the dimensions of seventeen inches by twenty-two inches, sixpence : Blue Demy and Blossom, 6 d. per bundle :

For every bundle of paper made in Great Britain, called Blue Crown Single, not exceeding the dimensions of fifteen inches by twenty inches, three-pence : Blue Crown Single, 3 d. per bundle :

For every ream of whited brown paper made in Great Britain, called Royal Hand Thick, not exceeding the dimensions of twenty-four inches by nineteen inches and a quarter, four-pence : Royal Hand Thick, 4 d. per ream :

For every bundle of whited brown paper made in Great Britain, called Royal Hand, not exceeding the dimensions of twenty-four inches by nineteen inches and a quarter, four-pence : Royal Hand, 4 d. per bundle :

For every bundle of whited brown paper made in Great Britain, called Lumber Hand, not exceeding the dimensions of twenty-three inches by eighteen inches, four-pence : Lumber Hand, 4 d. per bundle :

For every bundle of whited brown paper made in Great Britain, called Double Two Pound, not exceeding the dimensions of twenty-four inches by sixteen inches, three-pence : Double Two Pound, 3 d. per bundle :

For every bundle of whited brown paper made in Great Britain, called Single Two Pound, not exceeding the dimensions of sixteen inches by eleven inches, one penny : Single Two Pound, 1 d. per bundle :

For every bundle of whited brown paper made in Great Britain, called Middle Hand Double, not exceeding the dimensions of thirty-three inches by twenty-one inches, sixpence : Middle Hand Double, 6 d. per bundle :

For every bundle of whited brown paper made in Great Britain, called Middle Hand, not exceeding the dimensions of twenty-two inches by sixteen inches, three-pence : Middle Hand, 3 d. per bundle :

For every bundle of whited brown paper made in Great Britain, called Small Hand Double, not exceeding the dimensions of thirty-two inches by twenty inches, four-pence : Small Hand Double, 4 d. per bundle :

For every bundle of whited brown paper made in Great Britain, called Small Hand, not exceeding the dimensions of nineteen inches and three quarters by sixteen inches, two-pence : Small Hand, 2 d. per bundle :

For every bundle of whited brown paper made in Great Britain, called Couples Pound and Half Pound, not exceeding the dimensions of twelve inches by ten inches, and of nine inches by seven inches and an half, one penny : Couples Pound and Half Pound, 1 d. per bundle :

Imperial Cap, 4 d. per ream :	For every ream of brown paper made in Great Britain, called Imperial Cap, not exceeding the dimensions of twenty-nine inches by twenty-two inches, four-pence :
Havon Cap, 3 d. per ream :	For every ream of brown paper made in Great Britain, called Havon Cap, not exceeding the dimensions of twenty-four inches by twenty inches, three-pence :
Bag Cap, 2 d. per ream :	For every ream of brown paper made in Great Britain, called Bag Cap, not exceeding the dimensions of twenty-three inches and an half by nineteen inches, two-pence :
Kentish Cap, 2 d. per ream :	For every ream of brown paper made in Great Britain, called Kentish Cap, not exceeding the dimensions of twenty-one inches by eighteen inches, two-pence :
Four Pounds, 2 d. per ream :	For every ream of brown paper made in Great Britain, called Four Pounds, not exceeding the dimensions of twenty inches by sixteen inches, two-pence :
Small Cap, 1 d. per ream :	For every ream of brown paper made in Great Britain, called Small Cap, not exceeding the dimensions of twenty inches by fifteen inches, one penny :
Double Four Pounds, 4 d. per ream :	For every ream of brown paper made in Great Britain, called Double Four Pounds, not exceeding the dimensions of thirty-three inches by twenty inches, four-pence :
Single Two Pounds, 2 d. per bundle :	For every bundle of brown paper made in Great Britain, called Single Two Pounds, not exceeding the dimensions of sixteen inches by eleven inches, two-pence :
Couples Pound and Half Pound, 1 d. per bundle :	For every bundle of brown paper made in Great Britain, called Couples Pound and Half Pound, not exceeding the dimensions of twelve inches by ten inches, and of nine inches by seven inches and an half, one penny :
Pasteboard, Mill-board, &c. 1 s. 6 d. per hundred weight.	For every hundred weight of pasteboard, millboard, scaleboard, and glazed paper made in Great Britain, for clothiers and hot-pressers, one shilling and sixpence ; and after those rates for any greater or less quantity of such papers, pasteboards, millboards, and scaleboards, respectively :
Duties to be paid by the makers.	Which said several rates and duties upon the said several sorts of paper, and other the commodities last mentioned, to be made in Great Britain, shall be truly paid by the makers thereof respectively, according to the dimensions, denominations, and value, in the several tables annexed, and herein-before severally described and expressed.

21 Geo. 3. c. 24. s. 2.
(Duties on paper according to the dimensions, denominations, and values; and (s. 2.) the value of ad valorem paper to be taken as it is worth at London, without respect to the duty.)

The duty in all cases to be included in the values of the paper expressed therein.

In lieu of the ad valorem duty, paper not

II. ' And whereas by the said act, made in the twenty-first year of his present Majesty's reign, (intituled, *An act for repealing the present duties upon paper, pasteboards, millboards, and scaleboards, made in Great Britain, and for granting other duties in lieu thereof*), several rates and duties are imposed upon the several sorts of paper made in Great Britain, according to the dimensions, denominations, and values, expressed in the said act, and the several tables thereto annexed; and it is also enacted and declared, that the values of such paper made in Great Britain, as is to pay duty *ad valorem*, should, in all cases, be taken to be so much as such paper should be worth, to be sold so soon as the same is perfectly made, from time to time at London, without respect to the duty to be charged thereupon: And whereas doubts have arisen, whether such values shall be taken to be so much as such paper should be worth inclusive of the duty payable for the same, or exclusive thereof: Now, for removing such doubts, be it further enacted and declared by the authority aforesaid, That the values of such paper made in Great Britain, expressed in the said act, and in the several tables thereto annexed, and also the values of such paper made in Great Britain as is to pay duty *ad valorem*, shall, in all cases, be taken to be so much as such paper shall be worth to be sold so soon as the same is perfectly made, from time to

time, inclusive of the duty to be charged thereupon by the said act, and by this act.

enumerated to pay as the nearest of the same sort if less; proportionally if greater. 27 Geo. 3. c. 31. s. 29.

III. And be it further enacted by the authority aforesaid, That the several and respective duties by this act imposed upon all paper, pasteboard, millboard, and scaleboard, made in *Great Britain*, shall, from time to time, be raised, received, levied, recovered, and secured, by such ways and means, and under such management, and under such penalties and forfeitures, and with such power of adjudging and mitigating penalties and forfeitures, and with such other powers, and subject to such allowances, drawbacks, rules, and directions, and in such methods, manner, and form, as the like duties granted by an act of the twenty-first year of his present Majesty's reign, intituled, *An act for repealing the present duties upon paper, pasteboards, millboards, and scaleboards, made in Great Britain, and for granting other duties in lieu thereof*, are by that act to be raised, received, levied, recovered, or secured; and that the said act, and all the clauses, penalties, forfeitures, powers, authorities, rules, directions, matters, and things, therein contained, for the raising, receiving, levying, recovering, securing, paying, or accounting for the said duties thereby granted, are and shall be, by force of this act, continued, practised, and put in execution, for raising, receiving, levying, recovering, securing, paying, and accounting for the duties upon paper, pasteboard, millboard, and scaleboard, by this act granted, and making allowances out of the same, as fully and effectually, to all intents and purposes, as if they were particularly and at large repeated in this present act.

The powers for levying and recovering the duties of the recited act, (21 Geo. 3. c. 24.) extended to this act.

IV. And be it further enacted by the authority aforesaid, That the said several and respective rates and duties herein-before granted on paper, pasteboard, millboard, and scaleboard, made in *Great Britain*, shall be subject and liable to the additional duties or imposts of five pounds *per centum*, five pounds *per centum*, and five pounds *per centum*, severally imposed by the acts respectively made in the nineteenth, twenty-first, and twenty-second years of the reign of his present Majesty, upon the produce and amount thereof; and that such additional duties or imposts of five pounds *per centum*, five pounds *per centum*, and five pounds *per centum*, shall be raised, levied, collected, and paid in the same manner, and under the same rules, regulations, powers, and authorities, ways and means, penalties and forfeitures, as the said additional duties or imposts are by the said acts of the nineteenth, twenty-first, and twenty-second years of his present Majesty's reign directed to be collected and paid.

New duties to be liable to the imposts of 5 per cent. by 19 Geo. 3. c. 25; 21 Geo. 3. c. 17; and 22 Geo. 3. c. 66.

Consolidated with the original duties, 27 Geo. 3. c. 13.

V. And whereas in and by the said act it is provided, That nothing in the said act contained shall extend to hinder any maker of paper from sending such paper from the mill where made to any other mill, to be sized or finished fit for use, provided leave for that purpose be first obtained in writing from the commissioners of excise for the time being, and that notice thereof shall have been given to the officer of excise twenty-four hours at the least, in order that such officer may attend and take an account thereof: And whereas the obtaining such leave in writing from the commissioners of excise is unnecessary, and twenty-four hours notice to the officer of excise is insufficient; now, for remedy thereof, be it enacted by the authority aforesaid, That nothing in the said act contained shall extend to hinder any maker of paper from sending such paper from the mill where made to any other mill to be sized or finished fit for use, provided notice thereof shall have been given to the officer of excise forty-eight hours at the least, in order that such officer may attend and take an account thereof; and provided such paper be removed with a proper

21 Geo. 3. c. 24. s. 17. (Paper may be sent from one mill to another to be sized, &c. on leave of commissioners, and 24 hours notice).

48 hours notice to be given to the proper officer, and the paper to be removed with a certificate, (without leave of the commissioners).

Removing before ac-

count taken, and without stamp. 21 Geo. 3. c. 24. s. 16.

certificate from an officer of excise, expressing the quality and quantity; and when such paper shall have been so removed to the mill or place where the same is to be sized or made fit for use, the same shall be under the like directions as to marking and stamping, and all other matters and things, as if such paper had been finished and sized at the mill where made; and such paper maker shall, for the breach of any of the directions aforesaid, be subject to the like penalties as he would have been subject to if the said paper had not been removed.

Monies arising by the duties to be paid into the exchequer distinctly.

Made part of the consolidated fund, and to be paid in with the other duties, 27 Geo. 3. c. 13.

General rules for paying excise duties into the exchequer. 4 W. & M. c. 3. s. 4.

IX. And be it further enacted by the authority aforesaid, That all the monies arising by the said additional duties by this act imposed upon paper, pasteboard, millboard, and scaleboard, (the necessary charges of raising and accounting for the same excepted), shall, from time to time, be paid into the receipt of his Majesty's exchequer at Westminster, separate and apart from other duties; and the said money so paid into the said receipt of exchequer as aforesaid, shall be a fund for the payment of the several annuities, and all such other charges and expences as are directed to be paid and payable pursuant to an act of this present session of Parliament, intituled, *An act for raising a certain sum of money by way of annuities, and for establishing a lottery.*

GENERAL ISSUE and treble costs in all excise cases, and actions limited to three months, with notice and other regulations. 28 Geo. 3. c. 37. s. 23. and the following clauses.

Anno vicesimo quarto

G E O R G I I I. Regis.

S T A T. II. C A P. XIX.

An Act to revive and continue an Act made in the Twelfth Year of the Reign of His present Majesty, for encouraging the Manufacture of Leather, by lowering the Duty payable upon the Importation of Oak Bark, when the Price of such Bark shall exceed a certain Rate, for a limited Time; and for extending several Acts of Parliament relative to the Manufacture of Leather, to that Part of Great Britain called Scotland.

SECT. I. **A**ND whereas by an act of Parliament made in the ninth year of the reign of her late Majesty Queen Anne, (intituled, *An act for laying certain duties upon hides and skins, tanned, tawed, or dressed, and upon vellum and parchment, for the term of thirty-two years, for prosecuting the war, and other her Majesty's most necessary occasions;*) which said act hath, by another act made in the third year of the reign of his late Majesty King George the first, been made perpetual to his Majesty, his heirs and successors for ever, but subject to redemption by Parliament; it is by the first-mentioned act, among other things, recited, That in the first year of the reign of King James the first of happy memory, a good and wholesome statute was made concerning tanners, shoemakers, carriers, and other artificers in leather, wherein ample provision was made for the true and well tanning, currying, and working of leather, and for and concerning the buying and selling of leather, red and unwrought, in open fairs and markets, and for such other matters

9 Ann. c. 11. (Duties upon hides and skins, &c.)

Made perpetual by 3 Geo. I. c. 7. s. 1.

1 Jac. I. c. 22. (Concerning tanners, curriers, &c.)

and things, relating to leather, as in the said statutes are plainly and largely expressed, the due execution whereof hath been and is of great importance to the publick good and service of this realm, and will very much contribute to the ascertaining and collection of the duties by this act intended to be granted; and it is thereby enacted, That all mayors, bailiffs, and other head officers for the time being, in the several cities, boroughs, and market towns of this realm, and the respective lords of liberties, fairs, and markets, and the masters and wardens of the several companies in the said act expressed, and all tanners, curriers, shoemakers, and other artificers, and all and every other person and persons whatsoever, who are or ought to be concerned in the execution of the said statute, or give obedience thereunto, shall (under such pains, penalties, and forfeitures, as are therein severally expressed) duly execute, observe, and comply with the same statute, and all the clauses, matters, and things therein contained, in relation to the tanning, dressing, making, buying, selling, trying, sealing, registering, or other matters concerning leather, other than such as have been altered by any law or statute since that time made, and now in force: And whereas doubts have been made whether the before recited clause, and so much of the said act of King *James* the first as is therein mentioned and re-enacted, does extend to that part of the united kingdom of *Great Britain* called *Scotland*, and by means whereof the duties upon leather in that part of the said united kingdom are greatly lessened and impaired, by reason of persons who use the art or mystery of tanning of leather, at the same time exercising the craft or mystery of shoemakers, curriers, or other cutters of leather, contrary to the true intent and meaning of the before mentioned and in part recited act of King *James* the first: Therefore, for the putting an end to such doubts for the future, and for the better and more effectually securing the duties due and payable to his Majesty upon all hides and skins tanned and dressed in that part of the said united kingdom, be it declared and enacted by the authority aforesaid, That so much of the said act of the first year of the reign of King *James* the first as is recited and re-enacted in the before mentioned act of the ninth year of the reign of Queen *Anne*, does, and always did extend to all and every part of the said united kingdom; and that no person or persons using or exercising the mystery or trade of tanning of leather, by himself, or by any other person or persons whatsoever, shall, during the time that he shall so use the said mystery or trade of a tanner, occupy, exercise, or use the craft or mystery of a shoemaker, currier, butcher, or of any other artificer using or exercising the cutting or working of leather, upon pain to forfeit and lose all and every such hide and hides, skin and skins, so by them, or any of them, wrought or tanned during the time that he shall use or exercise the mystery, trade or craft of tanning, or the just value thereof, and the further sum of fifty pounds of lawful money of *Great Britain*; and that so much of the aforesaid act of the first year of the reign of King *James* the first as is recited and re-enacted in the before mentioned act of the ninth year of the reign of her late Majesty Queen *Anne*, shall be construed, and taken to be, and is hereby declared to enure and extend to all and every part of the said united kingdom of *Great Britain*, in as full and ample manner, form, and effect, to all intents and purposes, (except such part thereof as has been altered by any law or statute since that time made and now in force), as if the said act of the first year of the reign of King *James* the first, and every clause, matter, and thing therein contained, was or were herein again particularly repeated and re-enacted; and that all provosts, bailies, and

Such part of 1 Jac. 1. c. 22. as is recited and re-enacted in 9 Ann. c. 11. (s. 10 & 36), declared to extend to every part of *Great Britain*:

And no tanner shall exercise the craft of a shoemaker, currier, butcher, or other artificer using the cutting or working of leather, on pain of forfeiting the hides and skins tanned, or the value, and 50*l*.

Forfeiture of the hides and skins tanned, or the value, for this offence, 1 Jac. 1. c. 22. s. 6.

Butcher not to be a tanner on forfeiture of 6*s*. 8*d*. every day. Same act, s. 4.

Currier not to be a tanner, shoemaker, butcher, or other artificer using cutting of leather, 6*s*. 8*d*. every hide or skin curried, 1 Jac. 1. c. 22. s. 25; but curriers may cut and sell tanned leather in any small pieces in

all

their open shops, to any person whatever. 1 W. & M. stat. 1. c. 33. f. 4. and 12 Geo. 2. c. 25. f. 11. (Not in this collection).

all other chief officers of burghs, and baillies of royalties, and other head officers for the time being in the several cities, burghs, and market-towns in that part of the said united kingdom of *Great Britain* called *Scotland*, and all tanners, curriers, shoemakers, and other artificers, and all and every other person and persons whatsoever, who are or ought to be concerned in the execution of the said statute, or give obedience thereunto, shall, under such pains, penalties, and forfeitures, as are therein severally expressed, duly execute, observe, and comply with the said statute, and all the clauses, matters, and things therein contained, in relation to the tanning, dressing, making, buying, selling, trying, sealing, registering, or other matters concerning leather, (other than such as have been altered by any law or statute since that time made and now in force), as fully and effectually, and with the same powers and authorities, to all intents and purposes, as if the said provosts, baillies, and other officers last before mentioned, and every of them, had been particularly named and described in the said act of the first year of the reign of his Majesty King *James* the first, herein-before recited.

Anno vicefimo quarto

GEORGE III. Regis.

STAT. II. CAP. XXIV.

An Act for granting to His Majesty certain Rates and Duties upon Bricks and Tiles made in Great Britain; and for laying additional Duties on Bricks and Tiles imported into the same.

Most Gracious Sovereign,

WE, your Majesty's most dutiful and loyal subjects, the Commons of *Great Britain*, in Parliament assembled, towards raising, by the most easy means, the necessary supplies to defray your Majesty's publick expences, have freely and voluntarily resolved to give and grant unto your Majesty the several rates and duties and sums of money herein-after mentioned; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords (spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That, from and after the first day of *September*, one thousand seven hundred and eighty-four, there shall be raised, levied, collected, and paid, throughout the kingdom of *Great Britain*, unto and for the use of his Majesty, his heirs and successors, upon all bricks and tiles made in *Great Britain*, payable and to be paid by the maker or manufacturer thereof, the rates and duties herein-after mentioned; that is to say,

Duties upon all bricks and tiles made in Great Britain.

These duties repealed, and similar duties granted in lieu thereof. 27 Geo. 3. c. 13. f. 35. and schedule F.

For all bricks, 2s. 6d. per 1,000:

Bricks for sale, when burnt, shall not be less than 8½ inches long, 2½ thick, and 4 wide, on penalty of 20s. per 1,000. 17 Geo. 3. c. 42. f. 1 & 2. (Not in this collection).

Plain tiles, 3s. per 1,000:

For and upon all bricks, by whatsoever name or names they now are, or hereafter may be called or known, a duty of two shillings and sixpence for every thousand, and so in proportion for any greater or less quantity:

For and upon all tiles, commonly called or known by the name of plain tiles, a duty of three shillings for every thousand, and so in proportion for any greater or less quantity:

For and upon all tiles, commonly called or known by the name of Pan or Ridge tiles, a duty of eight shillings for every thousand, and so in proportion for any greater or less quantity:

less than 13½ inches long, 9½ wide, and ½ an inch thick, on penalty of 10 s. per 1,000. (Not in this collection.)

Pan or Ridge tiles, 8 s. per 1,000:

Pantiles for sale, when burnt, not to be 17 Geo. 3. c. 42. s. 1 & 2.

For and upon all tiles, commonly called or known by the name of Paving tiles, not exceeding ten inches square, a duty of one shilling and sixpence for every hundred, and so in proportion for any greater or less quantity:

Paving tiles, not exceeding ten inches square, 1 s. 6 d. per 100:

For and upon all tiles, commonly called or known by the name of Paving tiles, exceeding ten inches square, a duty of three shillings for every hundred, and so in proportion for any greater or less quantity:

Ditto larger, 3 s. per 100:

For and upon all tiles, other than such as are herein-before enumerated and described, by whatsoever name or names such tiles now are or hereafter may be called or known, a duty of three shillings for every thousand, and so in proportion for any greater or less quantity.

and all other tiles, 3 s. per 1,000:

III. And, for the better ascertaining, charging, collecting, raising, levying, and securing, the said rates or duties by this act imposed, and preventing frauds therein, be it further enacted by the authority aforesaid, That the rates or duties by this act made payable upon bricks and tiles, made or manufactured in *England, Wales, or town of Berwick upon Tweed*, shall be under the receipt and management of the commissioners and officers of his Majesty's revenues of excise in *England* for the time being; and the rates or duties by this act made payable upon bricks and tiles in *Scotland*, shall be under the receipt and management of the commissioners of excise in *Scotland* for the time being.

Duties to be under the management of the commissioners of excise.

IV. And be it further enacted by the authority aforesaid, That, from and after the said first day of *September* one thousand seven hundred and eighty-four, all and every person and persons whatsoever, who shall make or manufacture any bricks or tiles, within the kingdom of *Great Britain*, chargeable with the said duties by this act imposed, shall, before he, she, or they, shall begin to make or manufacture any such bricks or tiles, give or leave notice in writing at the office of excise next to the place or places where such bricks or tiles are intended to be made, of their respective names and places of abode, and of the sheds, workhouses, or other place or places where such bricks or tiles are intended to be made or prepared for making; and as often as such makers or manufacturers of bricks or tiles shall change their places of making, manufacturing, and preparing bricks or tiles as aforesaid, he, she, or they, shall give or leave the like notice of their respective names and places of abode, and the sheds, workhouses, or other place or places, where he, she, or they, shall respectively intend to make, manufacture, or prepare any such bricks or tiles as aforesaid, before they do presume to make, manufacture, or prepare, any such bricks or tiles, as aforesaid, in any such new or other place or places, upon pain to forfeit the sum of one hundred pounds, for every neglect or default in not giving such notice as aforesaid.

Brick or tile makers to give notice at the next office of their names and places of abode, and places of making, before they begin,

on forfeiture of 100*l*.

V. And be it further enacted by the authority aforesaid, That all bricks or tiles chargeable with the said duties by this act granted, shall be, from time to time, taken an account of, and charged with the said duties, by the proper officer of excise, whilst such bricks or tiles shall be in the operation of drying or hardening in the field, shed, or other place or places where the same shall be made or prepared, after being turned out of the moulds, and before removed to the kiln or clamp for burning; and if any maker or manufacturer of bricks or tiles, or his, her, or their workmen, or other person or

Bricks and tiles to be charged with the duties whilst they are drying, and before removed to the kiln.

Taking account, s. 11.

Penalty on obstructing officers, 50*l*.

Obstruction by any person in executing this act, sol. f. 14.

Maker placing bricks or tiles, whilst drying, in any irregular and unusual manner, with intent to make it difficult or unsafe to take

persons, shall molest, hinder, or obstruct, such officer of excise, in taking an account of the number, kind, and qualities, of such bricks or tiles, in that or any other stage of the operation of preparing, making, or finishing such bricks or tiles, he, she, or they shall, for every such offence, forfeit and lose the sum of fifty pounds.

account, forfeits sol. 25 Geo. 3. c. 66. f. 4.

Ten in every hundred to be allowed in full compensation for all waste, loss, or damage whatever.

VI. And be it further enacted by the authority aforesaid, That all and every officer and officers of excise shall, and they are hereby required, in charging the duties upon bricks and tiles as aforesaid, to allow to the respective makers or manufacturers thereof, in their returns or reports of the several quantities of bricks or tiles, made by such respective makers or manufacturers thereof, ten bricks or tiles in every hundred of such bricks or tiles respectively, which such officer or officers shall charge upon the respective makers or manufacturers thereof, when charged in the field, shed, or other place, before burnt; which said allowance is hereby declared to be a full compensation for all waste, losses, or damages whatsoever.

Makers who shall remove bricks or tiles to the kiln from the place where first put to dry, before the officer has charged the duties, shall forfeit sol.; and the bricks, &c. forfeited, if found in possession of maker or dealer.

This clause repealed by 25 Geo. 3. c. 66. f. 1. and same forfeiture and penalty, f. 2. for removing to the kiln, &c. from the place where put to dry before charged.

Exception, next clause.

Penalty not incurred where the officer shall neglect to take an account on notice three days before the removal.

Bricks and tiles not surveyed and taken account of by the proper officer, to be kept separate from others, on forfeiture of sol.

This clause repealed by 25 Geo. 3. c. 66. f. 1; and the same penalty, f. 3. for not keeping bricks not surveyed and charged separate from others.

Penalty on concealing any bricks or tiles while making, in order to defraud his Majesty, 20 l. and the bricks or tiles.

VII. And be it further enacted by the authority aforesaid, That if any person or persons who shall make any bricks or tiles chargeable with the said duties by this act imposed, shall remove, carry, or send away, or cause or suffer to be removed, carried, or sent away, any bricks or tiles, to the kiln, clamp, or other place for burning, from or out of the field, shed, or other place where they shall be first put or placed to dry or harden, after being turned out of the mould, and before the proper officer of excise shall have taken an account thereof, and charged the duties thereupon, he, she, or they, shall forfeit the sum of fifty pounds for every such offence; and that all and every the bricks and tiles so carried away, and being found in the possession of any brickmaker, tilemaker, or other trader or dealer therein, or any person or persons for the use of such brickmaker or tilemaker, or trader or dealer therein, shall be forfeited, and may be seized, or the value thereof, and shall and may be recovered, to wit, one moiety for the use of his Majesty, and the other moiety to the seizer or informer.

VIII. Provided always, and be it enacted, That no person or persons who are or shall be makers of bricks or tiles shall be subject to the penalty or forfeiture above imposed for removing bricks or tiles, if the proper officer of excise shall fail to take an account thereof, on due notice given him for that purpose three days before such removal.

IX. And it is hereby further enacted by the authority aforesaid, That all and every person or persons making any bricks or tiles as aforesaid, shall, from time to time, keep such and so many of the said bricks and tiles as shall not have been surveyed and taken an account of by the proper officers in that behalf, separate and apart from all other bricks and tiles which shall have been surveyed and taken an account of by such officers, on pain to forfeit, for every neglect or default therein, the sum of fifty pounds.

X. And be it further enacted by the authority aforesaid, That if any of the said makers or manufacturers of bricks or tiles shall fraudulently hide or conceal, or cause to be hid or concealed, any bricks or tiles in any part of the operation of preparing, making, or finishing the same, with intent to defraud his Majesty of his just duties thereon by this act granted, then, and in every such case, the party so offending shall forfeit the sum of twenty pounds for every such offence; and all such bricks or tiles as shall be found so fraudulently hid or concealed shall be forfeited, and shall and may be seized by any officer or officers of excise.

XI. And

XI. And be it further enacted by the authority aforesaid, That all and every the officers of excise shall, at all times, be permitted to enter into the fields, sheds, and other places where any bricks or tiles shall be preparing or making, and take an account of the kinds and qualities thereof, and shall thereof make a report or return to the respective commissioners of excise, or such persons as they respectively shall appoint to receive the same, leaving a true copy (if demanded) in writing of such reports or charges, under his hand, with or for the said maker or manufacturer of bricks or tiles; and such report or return shall be a charge upon every such maker or manufacturer of bricks or tiles respectively; and if the said officer shall refuse or neglect to give or leave a true copy of his report or charge at the time of taking such account, being demanded as aforesaid, every such officer, for every such offence, shall forfeit the sum of forty shillings to every such maker or manufacturer.

Maker placing bricks or tiles in irregular and unusual manner, so as to make it difficult or unsafe to take account, forfeits 50 l. 25 Geo. 3. c. 66. s. 4.

Allowances, s. 6. — Exportation of bricks and tiles, 25 Geo. 3. c. 74. s. 11 & seq.

XII. And it is hereby further enacted by the authority aforesaid, That, from and after the said first day of September one thousand seven hundred and eighty-four, all and every maker and makers of bricks or tiles, whereon a duty is chargeable by this act, shall, once in every six weeks, make a true entry in writing at the next office of excise, of all such bricks and tiles as have been by him, her, or them, severally made within every such six weeks respectively; which entries shall contain the just and true kinds and quantities thereof, distinguishing the different sorts under the several and respective denominations aforesaid; and if such brickmaker or tilemaker be not the true owner of such goods, or any of them, then and in every such case he, she, or they, in every such entry, shall specify the names and places of abode of the persons who are the owners thereof, or for whose account they respectively do make the same, on pain to forfeit, for every neglect of such entry, the sum of fifty pounds; which entry shall be made upon the oath of the maker or makers thereof respectively, or of his, her, or their chief workman employed, to the best of their knowledge or belief, unless he, she, or they, be a known quaker, and in such case the solemn affirmation of a known quaker to the same effect shall be taken instead of such oath; and the oaths and affirmations to verify such entries shall and may be administered by the proper collector or supervisor of the district or division within which such brickmaker or tilemaker doth inhabit, without any fee or charge whatsoever to be taken for the same. Provided always, That no person, for the making of such entries, oaths, or affirmations, as are last mentioned, shall be obliged to go or send further than the city or market town where his or her bricks or tiles are made, or the next city or market town to the place of making the same.

XIII. And be it further enacted by the authority aforesaid, That all and every the person or persons who shall make such bricks or tiles respectively, as aforesaid, shall, from time to time, within six weeks after he, she, or they, shall make, or ought to have made, such entry as aforesaid, pay and clear off all the said duties which shall be then due or remain unpaid for all such bricks or tiles as shall have been made by him, her, or them respectively, as aforesaid, upon pain of forfeiting, for every default therein, double the sum of the same duties whereof the payment shall be so neglected; and that no such person or persons, after such default in payment made, shall deliver or carry away, or cause to be delivered or carried away, any such bricks or tiles, until he, she, or they, have or hath paid and cleared off

Officers may enter the fields, sheds, &c. where bricks or tiles are making, and take an account thereof, and make a return, which shall be a charge, leaving a copy if demanded, on penalty of 40 l.

Officer in no case liable to the penalty, unless copy demanded in writing. 12 Geo.

1. c. 28. s. 30.

Obstruction by any person, 50 l. s. 5.

The charge to be made whilst they are drying or hardening, before removing to the kiln, s. 5.

to take account, forfeits

Makers, every six weeks, to enter at the proper office, on oath, all bricks and tiles made by them, on penalty of 50 l. describing the kinds and quantities.

But not obliged to go further than the next market town.

Duties to be paid within six weeks after entry, on penalty of double duty, and if any carried away after default, double value forfeited.

Bricks and tiles, and materials and utensils, liable, s. 15.

off his, her, or their duties, on pain to forfeit double the value of the goods so delivered or carried away.

Persons obstructing officers to forfeit 50*l*.

Obstruction by any person in taking account, 50 l. s. 5.

Bricks and tiles, and materials and utensils, in custody of maker, or others to his use, liable to the duties in arrear, and penalties.

This extended to all excise duties, 28 Geo. 3. c. 37. s. 21.

The visible owner or principal manager in excise cases, and goods and utensils in shops, &c. liable. 18 Geo. 2. c. 26. s. 8.

Payment of duty, s. 13.

The regulations, &c. of act 12 Car. 2. c. 24. or other laws relating to the duties of excise on beer, &c. extended to this act.

Penalties and forfeitures how to be recovered and applied.

Summary jurisdiction. See 12 Car. 2. c. 24. s. 45.

Duties to be paid into the exchequer distinctly.

XIV. And be it further enacted by the authority aforesaid, That if any maker or manufacturer of bricks or tiles, or his, her, or their servants or workmen, or any other person or persons whatsoever, shall molest, obstruct, or hinder, any of the said officers in the execution of the powers or authorities given by this act, the offenders therein, for every such offence, shall forfeit the sum of fifty pounds.

XV. And be it enacted by the authority aforesaid, That all bricks and tiles, and the materials for making the same, and all tools, implements, and utensils used in or for making the same, in the custody of any such makers of bricks or tiles respectively as aforesaid, or of any person or persons to the use of or in trust for them, or any of them, shall be liable to, and are hereby made chargeable with, all the debts and duties in arrear and owing by such makers of bricks and tiles respectively, for any bricks or tiles made by him, her, or them, or in his, her, or their fields, sheds, or places as aforesaid, and shall be also subject to all penalties and forfeitures incurred by such person or persons so making such bricks or tiles as aforesaid, for any offence against this act relating to the duties on such bricks or tiles; and it shall and may be lawful in all such cases to levy debts and penalties, and use such proceedings as may lawfully be done by this act, in relation to such goods and things, in case the debtor or offender were the true and lawful owner of the same.

XX. And be it further enacted by the authority aforesaid, That all and every the powers, directions, rules, penalties, forfeitures, clauses, matters, and things, which in and by an act made in the twelfth year of the reign of King Charles the second, intituled, *An act for taking away the court of wards and liveries, and tenures in capite, and by knights service, and purveyance; and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force, relating to his Majesty's revenue of excise upon beer, ale, or other liquors, are provided and established for managing, raising, levying, collecting, mitigating, or recovering, adjudging or ascertaining the duties thereby granted, or any of them, (other than in such cases for which other penalties or provisions are made or prescribed by this act), shall be practised, used, and put in execution, in and for the managing, raising, levying, collecting, mitigating, recovering, and paying the said duties hereby granted upon bricks and tiles, as fully and effectually, as if all and every the said powers, rules, directions, penalties, forfeitures, clauses, matters, and things, were particularly repeated in this present act.

XXI. And be it further enacted by the authority aforesaid, That all fines, penalties, and forfeitures, in relation to the said duties by this act imposed upon bricks and tiles made or manufactured in *Great Britain*, as aforesaid, shall be sued for, levied, recovered, or mitigated, by such ways, means, and methods, as any fine, penalty, or forfeiture is or may be recovered or mitigated by any law or laws of excise, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of session, court of justiciary, or court of exchequer in *Scotland*, respectively, as aforesaid; and that one moiety of every such fine, penalty, and forfeiture (not otherwise appointed by this act) shall be to his Majesty, his heirs and successors, and the other moiety to him, her, or them, that shall discover, inform, or sue for the same.

XXIV. And be it further enacted by the authority aforesaid, That all monies arising by and in respect of the rates and duties hereby granted and imposed, (the necessary charges of raising and accounting for

for the same excepted), shall, from time to time, be paid into the receipt of his Majesty's exchequer at *Westminster*, separate and apart from all other branches of the publick revenue; and the said money so paid into the said receipt of exchequer as aforesaid, shall be a fund for the payment of the several annuities, and all such other charges and expences as are directed to be paid and payable, pursuant to an act of this present session of Parliament, intituled, *An act for raising a certain sum of money by way of annuities, and for establishing a lottery.*

Made part of the consolidated fund, 27 Geo. 3. c. 13. General rules for paying excise duties into the exchequer. 4 W. & M. c. 3. s. 4.

XXV. And be it further enacted by the authority aforesaid, That if any person or persons shall at any time or times be sued, molested, or prosecuted, for any thing by him or them done or executed in pursuance of this act, or of any clause, matter, or thing, herein contained, such person or persons shall and may plead the general issue, and give the special matter in evidence for his or their defence; and if upon the trial a verdict shall pass for the defendant or defendants, or if the plaintiff or plaintiffs shall become nonsuited, or discontinue his, her, or their action or actions, then such defendant or defendants shall have treble costs awarded to him or them against such plaintiff or plaintiffs.

General issue and treble costs.

General issue and treble costs in all excise cases, and actions limited to three months, with notice and other regulations. See 28 Geo. 3. c. 37. s. 23. and the following clauses.

Anno vicefimo quarto

GEORGE III. Regis.

S T A T. II. C A P. XXXVI.

An Act for repealing the present Duties upon Wax Candles made in Great Britain; and for granting, in lieu thereof, other Duties upon Wax Candles made in Great Britain, and upon Wax imported, and upon Licences to make or sell Wax Candles in Great Britain.

WHEREAS, by an act of Parliament made in the eighth year of the reign of Queen Anne, intituled, *An act for laying certain duties upon candles, and certain rates upon monies to be given with clerks and apprentices, towards raising her Majesty's supply for the year one thousand seven hundred and ten*, among other things, during the term of five years from the first day of May one thousand seven hundred and ten, a duty of four-pence for every pound weight avoirdupois was imposed on all candles of wax, or usually called or sold for wax candles, (notwithstanding the mixture of any other ingredients therewith), which should be made in Great Britain; and by another act made in the ninth year of the reign of Queen Anne, intituled, *An act for reviving, continuing, and appropriating, certain duties upon several commodities to be exported; and certain duties upon coal to be water-borne and carried coastwise; and for granting further duties upon candles, for thirty-two years, to raise fifteen hundred thousand pounds, by way of a lottery, for the service of the year one thousand seven hundred and eleven; and for suppressing such unlawful lotteries, and such insurance offices, as are therein mentioned*, an additional duty of four-pence for every pound weight avoirdupois was, during thirty-two years, from the twenty-fifth day of March one thousand seven hundred and eleven, imposed on all candles of wax, or usually called or sold for wax candles, (notwithstanding the mixture of any other ingredients therewith), which should be made in Great Britain;

8 Ann. c. 9. s. 1. (Duty of 4d. per lb. on wax candles made,)

and 9 Ann. c. 6. s. 11. (additional duty of 4d. per lb.)

Made perpetual; the first by 9 Ann. c. 21. f. 7. the other by 3 Geo. 1. c. 7. f. 1. (Not in this collection.)

Both subject to three 5 per cents. 19 Geo. 3. c. 25. f. 3; 21 Geo. 3. c. 17. f. 1; and 22 Geo. 3. c. 66. f. 2.

The duties on wax candles to cease;

and instead thereof, the following duties shall be paid.

Wax candles made subject to three 5 per cents. f. 10.

These duties repealed with the rest, 27 Geo. 3. c. 13. f. 35; and consolidated duty for wax and spermaceti candles, 3½ d. per lb. Schedule F. Licences, f. 9.

‘ which said duties of four-pence per pound, and four-pence per pound, have since, by other acts of Parliament, been continued for ever: And whereas the fraudulent practice of making wax candles in secret and obscure places, without payment of duty, has of late greatly increased, to the prejudice of the fair trader, and the injury of the revenue, which fraudulent practice cannot so effectually be prevented as by lowering the duties on wax candles made in Great Britain, and by imposing an additional duty on all wax imported into Great Britain;’ be it therefore enacted by the King’s most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That, from and after the first day of September one thousand seven hundred and eighty-four, the aforesaid duties of four-pence, and four-pence, for every pound weight avoirdupois on all candles of wax, or usually called or sold for wax candles, made in Great Britain, shall cease, determine, and be no longer paid or payable; save and except in all cases relating to the recovering any of the aforesaid duties which may at that time remain unpaid, or to any penalty or forfeiture incurred before or upon the said first day of September one thousand seven hundred and eighty-four.

II. And, to the intent that no deficiency may happen, by the determination of the said duties, in the respective funds to which those duties were appropriated, be it further enacted by the authority aforesaid, That there shall be answered and paid to his Majesty, his heirs and successors, the several duties herein-after mentioned; that is to say;

For and upon all wax which, after the said first day of September, shall be imported or brought into the kingdom of Great Britain, over and above all customs, subsidies, and other duties already imposed thereupon, the sum of two-pence for every pound weight avoirdupois, and after that rate for a greater or lesser quantity; the said duty for and upon all imported wax to be paid down in ready money by the importers thereof, before the landing the same:

For all wax candles made, 3 d. per lb.

Five per cents. ½ d. and eight tenths of a farthing.

For spermaceti candles, 3 d. per lb.

Five per cents. as on wax candles.

And there shall be raised, levied, collected, and paid to his Majesty, his heirs and successors, for and upon all candles of wax, or usually called or sold for wax candles, (notwithstanding the mixture of any other ingredients therewith), which, after the said first day of September, shall be made in Great Britain, the sum of three-pence for every pound weight avoirdupois, and after that rate for a greater or lesser quantity:

And there shall be raised, levied, collected, and paid to his Majesty, his heirs and successors, for and upon all candles made of spermaceti, or usually called or sold for spermaceti candles, (notwithstanding the mixture of any other ingredient therewith), which, after the said first day of September, shall be made in Great Britain, the sum of three-pence for every pound weight avoirdupois, and after that rate for a greater or lesser quantity.

Wax candles seized for nonpayment of duties, to be broken, and rendered unfit for use.

See the general rules for disposing of seizures, 12 Geo. 1. c. 28. f. 16.

New duties on candles made to be levied and recovered in the same manner as the former duties.

VII. And be it further enacted by the authority aforesaid, That all such candles of wax, or usually called or sold for wax candles, as, from and after the first day of September one thousand seven hundred and eighty-four, shall be seized on importation, or otherwise, and be legally condemned for nonpayment of the duties thereon, shall, immediately after such condemnation, be broken or otherwise defaced, and rendered unfit for use.

VIII. And it is hereby further enacted by the authority aforesaid, That the duties by this act imposed for and upon all wax candles made in Great Britain, shall, from time to time, be raised, received, levied, recovered, and secured, by such ways and means, and under such

such management, and under such penalties and forfeitures, and with such power of adjudging and mitigating penalties and forfeitures, and with such power of making compositions and other powers, and subject to such allowances, drawbacks, rules, and directions, and in such method, manner, and form, as the duties upon candles made in *Great Britain*, granted by the aforesaid acts of the eighth and ninth years of the reign of *Queen Anne*, are by those acts, or by any law or statute thereby referred unto, or since made, to be raised, received, levied, recovered, or secured; and that the said acts, and all the clauses, penalties, forfeitures, powers, authorities, rules, directions, matters, and things, therein contained, or thereby referred unto, or since enacted, for the raising, receiving, levying, recovering, securing, paying, or accounting for the duties upon candles made in *Great Britain* thereby granted, are by force of this act continued, and shall be practised and put in execution for raising, receiving, levying, recovering, securing, paying, or accounting for the duties on wax candles made in *Great Britain* hereby granted, and for making allowances out of the same, as fully and effectually, to all intents and purposes, as if they were particularly and at large repeated in this present act.

Powers of the acts of 8 & 9 Ann. and other acts for raising, &c. the duties on candles, to be in force in execution of this act.

Powers and penalties of former acts declared also to be in force by s. 16.

IX. And be it further enacted by the authority aforesaid, That, from and after the said first day of *September*, there shall be paid unto his Majesty, his heirs and successors, a duty of five pounds for every licence to be taken out, in manner herein-after mentioned, by every person making wax candles or spermaceti candles within *Great Britain*; and a duty of five shillings for every licence to be taken out, in manner herein-after mentioned, by every person whatsoever trading in or selling wax candles or spermaceti candles within *Great Britain*.

A duty of 5l. to be paid for every licence for making wax or spermaceti candles, and 5s. for every licence for selling thereof.

Subject to three 5 per cents. next charge. Totals, 5l. 15s. and 5s. 9d.

The whole consolidated, and made part of the consolidated fund, 28 Geo. 3. c. 37. s. 11. See to what places licences to extend, s. 13. Entry of places, &c. for making and keeping candles. 8 Ann. c. 9. s. 6. Licences for making other candles, 11. 24 Geo. 3. stat. 2. c. 41. s. 1.

X. And be it further enacted by the authority aforesaid, That the several duties by this act imposed upon wax candles and upon spermaceti candles made in *Great Britain*, and upon licences to make wax candles or spermaceti candles, and licences to trade in or sell wax candles or spermaceti candles, shall be subject and liable to the additional duties or imposts of five pounds *per centum*, five pounds *per centum*, and five pounds *per centum*, severally imposed by the acts respectively made in the nineteenth, twenty-first, and twenty-second years of the reign of his present Majesty, upon the produce and amount thereof; and that such additional duties or imposts of five pounds *per centum*, five pounds *per centum*, and five pounds *per centum*, shall be raised, levied, collected, and paid, in the same manner, and under the same rules and regulations, powers and authorities, ways, means and methods, as the said additional duties or imposts are by the said acts of the nineteenth, twenty-first, and twenty-second years of his present Majesty's reign directed to be collected and paid:

The inland duties to be liable to the additional imposts of 5 per cent. by 19 Geo. 3. c. 25; 21 Geo. 3. c. 17; and 22 Geo. 3. c. 66.

Consolidated with the original duties. See references to s. 2 & 9.

XI. And be it further enacted by the authority aforesaid, That, from and after the said first day of *September*, no person or persons whatsoever who now doth, or at any time hereafter shall make, or trade in, or sell any wax candles or spermaceti candles, shall presume, by him, her, or themselves, or by any other person employed by him, her, or them, for his, her, or their benefit, either publicly or privately, to make, trade in, or sell, any wax candles or spermaceti candles without first taking out a licence in manner herein-after mentioned, before he, she, or they shall make, or trade in, or sell any wax candles or spermaceti candles; and such person shall, immediately upon taking out such licence, pay down for the same respectively the sum of money

No person to make or sell wax or spermaceti candles without a licence.

Such person to pay 5*l.* immediately on taking out licence for making;

for selling, 5*s.*

Subject to three 5*per cents.* &c. See *s.* 9.

At what places licences are to be taken out, and by whom to be granted.

Licences to be granted and delivered on payment of 5*l.* and 5*s.* respectively.

Licences to be renewed annually, 10 days before the expiration of twelve months.

Every person who shall make or sell such candles without taking out a licence, or renewing the same, to forfeit 20*l.*

Persons in partnership not obliged to take out more than one licence.

Persons licensed to make, may sell without the other licence, next section.

after-mentioned; that is to say, The sum of five pounds for a licence to make wax candles or spermaceti candles, and the sum of five shillings for a licence to trade in or sell wax candles or spermaceti candles; and, if such licences shall be taken out within the limits of the chief office of excise in *London*, then such licence shall be granted under the hands and seals of two or more of his Majesty's commissioners for the duties of excise for the time being, or of such person or persons as the commissioners of excise shall from time to time appoint for that purpose, and the respective duty for the same shall be paid at the chief office of excise in *London*; and if such licences shall be taken out in any part of *England* or *Wales*, not within the said limits, then such licences shall be granted under the hands and seals of the several collectors or supervisors of excise within their respective collections and districts, and the respective duty of five pounds or five shillings shall be paid for such licences to the collector of excise within whose collection such licence shall be so granted; and in case such licence shall be taken out within the limits of the city of *Edinburgh*, such licence shall be granted under the hands and seals of two or more of his Majesty's commissioners of excise in *Scotland*, for the time being, or of such person or persons as the commissioners of excise in *Scotland* shall from time to time appoint for that purpose, and the respective duty for the same shall be paid at the chief office of excise in *Edinburgh*; and if such licences shall be taken out in any other part of *Scotland* without the limits aforesaid, then such licences shall be granted under the hands and seals of the several collectors and supervisors of excise within their respective collections and districts, and the respective duties for the same shall be paid to the collectors of excise within whose collection such licence shall be so granted; and such respective commissioners of excise, and the persons so to be appointed by them respectively, and also all such collectors and supervisors, are hereby respectively authorised and required to grant and deliver such licences respectively to the persons who shall apply for the same, upon payment of five pounds for a licence to make wax candles or spermaceti candles, or upon payment of five shillings for a licence to trade in or sell wax candles or spermaceti candles.

XII. And be it further enacted by the authority aforesaid, That every person or persons who shall take out any such licence as aforesaid, is and are hereby required to take out a fresh licence, ten days at least before the expiration of twelve calendar months after taking out the first licence, before he, she, or they presume to make wax candles or spermaceti candles, or to trade in or sell wax candles or spermaceti candles, and in the same manner shall renew every such licence from year to year, paying down the like sum of five pounds for every new or renewed licence to make wax candles or spermaceti candles, and the like sum of five shillings for every new or renewed licence to trade in or sell wax candles or spermaceti candles, in manner and at the places and times before mentioned; and if any person or persons shall, after the said first day of *September*, presume or offer to make any wax candles or spermaceti candles without first taking out a licence for making the same, or to trade in or sell any wax candles or spermaceti candles without first taking out a licence for trading in or selling the same, and without renewing such respective licence yearly, in manner aforesaid, he, she, or they shall respectively forfeit and lose the sum of twenty pounds for each offence.

XIII. Provided always, That persons in partnership, and carrying on their trade or business of making or of trading in or selling wax candles or spermaceti candles in one house or shop only, shall not be obliged to take out more than one licence for making, or more than one licence for selling, in any one year; and that no licence granted by

virtue of this act shall authorize any person or persons to make, or trade in, or sell any wax candles or spermaceti candles, in any other house or place than such house, or places thereto belonging, wherein he, she, or they shall dwell at the time of granting such licence.

Licence to extend only to the house where the person dwelt when granted.

XIV. Provided also, That no person that shall take out a licence for making wax candles or spermaceti candles, and shall pay the said duty of five pounds for the same for one year, shall be obliged to take out a licence for trading in or selling wax candles or spermaceti candles, or to pay the said duty of five shillings during the same year; but it shall be lawful for such person or persons so taking out such licence for making wax candles or spermaceti candles, and paying the said duty for the same, to trade in or sell wax candles or spermaceti candles during the year he, she, or they shall be so licenced to make the same, without taking out any other licence for trading in or selling wax candles or spermaceti candles.

Persons who have taken out a licence for making such candles, may trade therein without any other licence.

XV. And be it further enacted by the authority aforesaid, That such of the said duties as are charged upon licences in *England, Wales, or the town of Berwick upon Tweed*, shall be under the management of the commissioners and officers of his Majesty's revenue of excise in *England*; and such of the said duties as are charged upon such licences in *Scotland*, shall be under the management of the commissioners and officers of excise in *Scotland*; and all the monies arising by the said licences, and by the duties by this act imposed upon wax candles or spermaceti candles made in *Great Britain*, (the necessary charges of raising and accounting for the same excepted), shall, from time to time, be paid into the receipt of his Majesty's exchequer at *Westminster*; and are hereby appropriated and shall be applied, one moiety thereof to the same uses and purposes, in such manner, and under such regulations, as the monies arising by the duties imposed by the aforesaid act of the eighth year of *Queen Anne*, upon wax candles made in *Great Britain*, now are appropriated unto and directed to be applied; and the other moiety thereof to the same uses and purposes, in such manner, and under such regulations, as the monies arising by the duties imposed by the aforesaid act of the ninth year of *Queen Anne*, upon wax candles made in *Great Britain*, now are appropriated unto and directed to be applied.

Duties on licences to be under the management of the commissioners of excise in *England* and *Scotland* respectively.

Duties to be paid into the exchequer.

Made part of the consolidated fund, 28 Geo. 3. c. 37. s. 11.

General rules for paying excise duties into the exchequer. 4 W. & M. c. 3. s. 4.

XVI. And be it further enacted by the authority aforesaid, That all and every the powers, directions, rules, penalties, forfeitures, clauses, matters, and things, which in and by any act, statute, or law, made and now in force, relating to his Majesty's revenue of excise, are provided and established for managing, raising, levying, collecting, mitigating, or recovering, adjudging, or ascertaining the excise or inland duty or duties upon candles, or upon any licences granted by the commissioners of excise or inland duties, shall be practised, used, and put in execution, in and for the managing, raising, levying, collecting, mitigating, recovering, and paying the said duties by this act imposed upon wax candles and upon spermaceti candles made in *Great Britain*, and upon licences for making wax candles or spermaceti candles, and licences for trading in or selling wax candles or spermaceti candles, as fully and effectually as if all and every the said powers, rules, directions, penalties, forfeitures, clauses, matters, and things, were particularly repeated and re-enacted in this present act.

All the powers and penalties in former acts relative to the inland duties on candles, or any licences, to be in force in the execution of this act.

It is also declared by s. 8. that the new duties on wax and spermaceti candles, shall be raised, &c. under the same rules, penalties, &c. as the former duties.

XVII. And be it further enacted by the authority aforesaid, That all fines, penalties, and forfeitures imposed by this act shall be sued for, levied, and recovered, or mitigated, by such ways, means, or methods, as any fine, penalty, or forfeiture, may be recovered or mitigated by any law or laws of excise, or by action, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or

Penalties and forfeitures how to be recovered and applied.

Summary jurisdiction. See 12 Car. 2. c. 24. s. 45.

in the court of exchequer in *Scotland*; and that one moiety of every such fine, penalty, and forfeiture, shall be to his Majesty, his heirs and successors, and the other moiety to him, her, or them who shall inform, sue for, or discover the same.

Limitation of actions to three months, general issue, and treble costs.

Same limitation, general issue and treble costs, with notice of action and other regulations, in all excise cases. 28 Geo. 3. c. 37. s. 23. and the following clauses.

XVIII. And be it further enacted by the authority aforesaid, That if any action or suit shall be brought or commenced against any person or persons for any matter or thing by him, her, or them done or executed by virtue of or in pursuance of this act, such action or suit shall be commenced within three months next after the matter or thing done, and shall be laid in the proper county; and the defendant or defendants in such action or suit may plead the general issue, and give this act and the special matter in evidence at any trial to be had thereupon, and that the same was done in pursuance of and by authority of this act; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, or discontinued his, her, or their action or prosecution, or judgement shall be given against him, her, or them, upon demurrer or otherwise, then such defendant or defendants shall have treble costs awarded to him, her, or them, against such plaintiff or plaintiffs.

Anno vicefimo quarto

GEORGE III. Regis.

S T A T. II. C A P. XXXVIII.

An Act for repealing the several Duties on Tea, and for granting to His Majesty other Duties in lieu thereof; and also several Duties on inhabited Houses; and upon the Importation of Cocoa Nuts and Coffee; and for repealing the Inland Duties of Excise thereon.

Most Gracious Sovereign,

‘ **W**HEREAS the several rates and duties upon tea, exposed for sale in these kingdoms, amount together to so considerable a sum, in proportion to the value of that commodity, as to afford great encouragement to the fraudulent importation thereof, and have contributed greatly to other illicit practices highly detrimental to the revenue, and of dangerous consequences to the public, the prevention of which is become an object of the utmost importance;’ we, your Majesty’s most dutiful and loyal subjects, the Commons of *Great Britain*, in Parliament assembled, do therefore think it would be for the advantage of the public to repeal the several duties imposed upon tea, and in lieu thereof to grant unto your Majesty the several new duties herein-after mentioned: And we do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King’s most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That, from and after the fifteenth day of *September* one thousand seven hundred and eighty-four, the several rates, duties, and other impositions upon tea imported, sold, or used in this kingdom, shall cease, determine, and be no longer paid or payable.

The duties on tea shall cease.

Former excise duty 1 s. per lb. and 2 s. per cent. of the gross price at the public sales of the East India company, to be paid by the proprietors before taken out of the warehouse. See 18 Geo. 2. c. 26. s. 2.

III. And

III. And be it further enacted by the authority aforesaid, That upon all tea which, from and after the said fifteenth day of *September* one thousand seven hundred and eighty-four, shall be delivered to the buyers thereof by the said united company, there shall be paid to the King's Majesty, his heirs and successors, by the purchaser or purchasers of such tea, a duty of twelve pounds ten shillings *per centum*, to be computed upon the gross prices at which such tea shall be sold; which duty shall be paid, by the said purchaser or purchasers, to the said united company, at such time or times as shall, by the conditions of such sales, be from time to time appointed for payment of the price of such tea, to the said united company; and that the said united company shall at all times, together with the proper officers of the customs, make up an account of twelve pounds ten shillings *per centum*, to be computed upon the gross prices at which such tea shall be sold, and pay the same to the collector inwards of his Majesty's customs, within thirty days after the expiration of each quarterly sale, which duty shall be again drawn back and repaid upon the exportation of such tea to any place where a drawback of the duties is now allowed by law.

For all tea delivered by the company to the purchasers thereof, there shall be paid a duty of 12 l. 10 s. *per cent.* for which the company shall account with the proper officer of the customs, within 30 days after each quarterly sale.

This duty repealed, 25 Geo. 3. c. 74. §. 1; and duty of 5 per cent. to the customs, and 7 l. 10 s. to the excise, §. 2.

V. ' And whereas it is just and reasonable that the said united company should, in consideration of the great benefit which may result to their commerce from the reduction of duties hereby made, contribute their utmost endeavours for securing to the publick the full benefit which will arise from an immediate and permanent reduction of prices; be it further enacted by the authority aforesaid, That the said united company shall, as soon as may be after the passing of this act, put up and expose to publick sale, at the least, five millions of pounds weight of tea; and shall, in like manner, at some other time before the thirty-first day of *December* one thousand seven hundred and eighty-four, make another sale, at which they shall, in the like manner, put up, at the least, two millions five hundred thousand pounds weight of tea; and shall thenceforward continue to make, at the least, four sales in every year, and as near as conveniently may be, at equal distances of time, and shall put up at such sales such quantities of tea as shall be judged sufficient to supply the demand; and that at each and every such sale, the tea so put up shall be sold without reserve to the highest bidder, provided an advance of one penny *per pound* shall be bid upon the prices at which the same shall be put up; and that at the four first sales which shall be made after the passing of this act, the prices at which the said tea shall be put up and exposed to sale shall not exceed the following rates; *videlicet*,

Directions for the company relative to their sales of tea.

Excise officer to attend the sales, and may inspect the company's books. 18 Geo. 2. c. 26. §. 6.

Four sales of a sufficient quantity every year.

Teas to be sold without reserve, provided an advance bidden of 1 d. *per lb.*

Prices at the four first sales.

For bohea tea, one shilling and seven-pence per pound:

For congo tea, two shillings and five-pence per pound:

For fouchong tea, three shillings and three-pence per pound:

For singlo tea, three shillings and three-pence per pound:

For byson tea, four shillings and eleven-pence per pound.

And that it shall not be, at any time hereafter, lawful for the said united company to put up their tea for sale at any prices which shall, upon the whole of the tea so put up at any one sale, exceed the prime cost thereof, with the freight and charges of importation, together with lawful interest from the time of the arrival of such tea in *Great Britain*, and the common premium of insurance, as a compensation for the sea risk incurred thereon; and that the said united company shall from time to time send orders for the purchase of such quantities of tea, and provide sufficient ships to import the same, as, being added to the stock in their warehouses, and to the quantities ordered and not arrived, shall amount to a sufficient supply for the

Restriction of the prices at all future sales to prime cost, charges and interest.

A deposit to be made by the best bidder. See 18 Geo. 2. c. 26. §. 7.

Company to keep at least a year's consumption beforehand, and lay accounts and estimates before the treasury.

They may import from any parts of Europe, on licence from the

keeping

treasury. 18 Geo. 2. c. 26. f. 10.

If the company neglected to keep the market supplied, treasury may licence others. See the same act, f. 11.

No licence to be granted the company for exporting tea, unless ten millions of pounds will be left in the warehouses. 13 Geo. 3. c. 44. f. 6.

The inland duties upon cocoa nuts and coffee repealed.

See what the duties were, 10 Geo. 1. c. 10. f. 4 & 6.

New duties of excise on coffee and cocoa nuts, 27 Geo. 3. c. 13. schedule F.

The laws in force at the passing of this act, (24 Geo. 3.) relating to coffee and cocoa nuts, revived, 27 Geo. 3. c. 31. f. 26.

General issue and treble costs.

General issue and treble costs in all excise cases, and actions limited to three months, with notice and other regulations. 28 Geo. 3. c. 37. f. 23. and the following clauses.

keeping a stock at least equal to one year's consumption, according to the sales of the last preceding year, always beforehand; and that the said united company shall, from time to time, lay before the lord high treasurer, or the commissioners of the treasury for the time being, copies of the accounts and estimates upon which such orders for importation, or prices for sale, or quantities put up to sale, shall be grounded, whenever such orders shall be sent out, or such sales made, or as often as they shall be called upon for the same, by the said lord high treasurer, or any three or more of the said commissioners of the treasury for the time being.

LII. And it is further enacted by the authority aforesaid, That, from and after the said fifteenth day of *September* one thousand seven hundred and eighty-four, the several duties and other impositions of excise, commonly called *The Inland Duties*, upon all cocoa nuts or coffee imported, sold, or used in this kingdom, shall cease, determine, and be no longer paid or payable.

LIV. And be it further enacted by the authority aforesaid, That if any person or persons shall at any time or times be sued, molested, or prosecuted, for any thing by him or them done or executed in pursuance of this act, or of any clause, matter, or thing herein contained, such person or persons shall and may plead the general issue, and give the special matter in evidence for his or their defence; and if upon the trial a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall discontinue any action, or suffer a nonpros, or shall become nonsuited, then such defendant or defendants shall have treble costs awarded to him or them against such plaintiff or plaintiffs.

Anno vicefimo quarto

G E O R G I I I. Regis.

S T A T. II. C A P. XLI.

An Act for laying certain Duties upon Licences to be taken out by the Makers of, and Dealers in, Exciseable Commodities therein mentioned.

Most Gracious Sovereign,

WE, your Majesty's most dutiful and loyal subjects, the Commons of *Great Britain*, in Parliament assembled, towards raising the necessary supplies to defray your Majesty's public expences, have freely and voluntarily resolved to give and grant to your Majesty, the several rates and duties upon licences herein-after mentioned; and do hereby most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That, from and after the tenth day of *September* one thousand seven hundred and eighty-four, there shall be paid to his Majesty, his heirs and successors, the several and respective duties herein-after mentioned, for and upon the several and respective licences to be taken out in manner herein-after mentioned, by all makers and

Duties on licences to makers and manufacturers of exciseable commodities.

Other licences are for retailing spirits, 30 Geo. 3. c. 38. f. 6.

Selling plate, 31 Geo. 2. c. 32. f. 2.

manufacturers, within *Great Britain*, of the several and respective commodities herein-after mentioned; that is to say,

60. *f. 1.* ——— *Selling coffee, tea, or chocolate, 10 Geo. 3. c. 36. f. 13.* ——— *Making and selling wax and freemason's candles, 24 Geo. 3. stat. 2. c. 36. f. 9.* ——— *Carrying on the trade of a coachmaker, 25 Geo. 3. c. 49. f. 1.* ——— *Dealing in wine by wholesale, 26 Geo. 3. c. 59. f. 8.* ——— *Retailing wine and sweets, 30 Geo. 3. c. 38. f. 6.* ——— *For manufacturing of, and dealing in Tobacco and snuff, 29 Geo. 3. c. 68. f. 70.*

On or before the said tenth day of September one thousand seven hundred and eighty-four, every common brewer of small or table beer, not being a common brewer of strong beer, shall take out a licence, and pay for the same the sum of one pound :

Exercising the business of an auctioneer, 17 Geo. 3. c. 6.
Small beer, or table beer brewers, not being brewers of strong beer, to pay 1 l. :

Every common brewer who shall brew strong beer, shall take out a licence, and pay for the same the sum of one pound ten shillings, if the quantity of beer brewed by him shall not exceed, within the year, ending the fifth day of July in each year, previous to his taking out the licence, the quantity of one thousand barrels :

Strong beer brewers, who brew yearly not more than 1,000 barrels, 1 l. 10 s. :

(New beginners, *f. 2 & 3.*)

Every common brewer who shall brew strong beer, shall take out a licence, and pay for the same the sum of two pounds, if the quantity of beer brewed by him shall exceed, within the year, ending the fifth day of July in each year, previous to his taking out the licence, the quantity of one thousand barrels, and be under two thousand barrels :

Ditto, between 1,000 and 2,000 barrels, 2 l. :

Every common brewer who shall brew strong beer, shall take out a licence, and pay for the same the sum of five pounds, if the quantity of beer brewed by him shall exceed, within the year, ending the fifth day of July in each year, previous to his taking out the licence, the quantity of two thousand barrels, and be under five thousand barrels :

Ditto, between 2,000 and 5,000 barrels, 5 l. :

Every common brewer who shall brew strong beer, shall take out a licence, and pay for the same the sum of seven pounds ten shillings, if the quantity of beer brewed by him shall exceed, within the year, ending the fifth day of July in each year, previous to his taking out the licence, the quantity of five thousand barrels, and be under seven thousand five hundred barrels :

Ditto, between 5,000 and 7,500, 7 l. 10 s. :

Every common brewer who shall brew strong beer, shall take out a licence, and pay for the same the sum of ten pounds, if the quantity of beer brewed by him shall exceed, within the year, ending the fifth day of July in each year, previous to his taking out the licence, the quantity of seven thousand five hundred barrels, and be under ten thousand common barrels :

Ditto, between 7,500 and 10,000 barrels, 10 l. :

Every common brewer who shall brew strong beer, shall take out a licence, and pay for the same the sum of twenty pounds, if the quantity of beer brewed by him shall exceed, within the year, ending the fifth day of July in each year, previous to his taking out the licence, the quantity of ten thousand barrels, and be under twenty thousand barrels :

Ditto, between 10,000 and 20,000 barrels, 20 l. :

Every common brewer who shall brew strong beer, shall take out a licence, and pay for the same the sum of thirty pounds, if the quantity of beer brewed by him shall exceed, within the year, ending the fifth day of July in each year, previous to his taking out the licence, the quantity of twenty thousand barrels, and be under thirty thousand barrels :

Ditto, between 20,000 and 30,000 barrels, 30 l. :

Every common brewer who shall brew strong beer, shall take out a licence, and pay for the same the sum of forty pounds, if the quantity of beer brewed by him shall exceed, within the year, ending the fifth day of July in each year, previous to his taking out the licence, the quantity of thirty thousand barrels, and be under forty thousand barrels :

Ditto, between 30,000 and 40,000 barrels, 40 l. :

Every common brewer who shall brew strong beer, shall take out a licence, and pay for the same the sum of fifty pounds, if the quantity of beer brewed by him shall exceed, within the year, ending the fifth day of July in each year, previous to his taking out the licence, the quantity of forty thousand barrels :

Ditto, exceeding 40,000 barrels, 50 l. :

Every distiller or maker of low wines or spirits, for sale or for exportation, and every rectifier of spirits, shall take out a licence, which

Every distiller of low wines or spirits, for sale or exportation, licence

and every rectifier, $\frac{1}{2}$ d. per gallon of the contents of the stills in their possession within the year.

licence shall be charged with a yearly sum equal to the amount of one halfpenny per gallon of the contents of every still or stills of each description, which shall have been in the possession of every such distiller or rectifier within the year, ending the fifth day of July in each year, previous to his taking out the licence :

Brandy dealers, not being retailers or rectifiers, to pay 5*l*. :

Every brandy dealer, or person selling brandy or other spirituous liquors, not being a retailer, and not being a rectifier, shall take out a licence, and pay for the same the sum of five pounds :

Makers of mead for sale, 1*l*. :

Every maker of mead for sale shall take out a licence, and pay for the same the sum of one pound :

Makers of sweets, 5*l*. :
(Licences to retail sweets. 30 Geo. 3. c. 38. s. 6.)

Every maker of any kind of sweets, other than mead, for sale, shall take out a licence, and pay for the same the sum of five pounds :

Makers of vinegar, 10*l*. :

Every maker of vinegar for sale shall take out a licence, and pay for the same the sum of ten pounds :

Maltsters, for sale, who make not more than 50 quarters annually, 5*s*. :

Every maltster, or maker of malt for sale, shall take out a licence, and pay for the same the yearly sum of five shillings, if the quantity of malt made by him shall not exceed, within the year, ending the twenty-third day of June in each year, previous to his taking out the licence, the quantity of fifty quarters :

(New beginners, s. 4 and 5.)

More than 50 and less than 100 quarters, 10*s*. :

Every maltster, or maker of malt for sale, shall take out a licence, and pay for the same the yearly sum of ten shillings, if the quantity of malt made by him shall exceed, within the year, ending the twenty-third day of June in each year, previous to his taking out the licence, the quantity of fifty quarters, and be under one hundred quarters :

Between 100 and 150 quarters, 15*s*. :

Every maltster, or maker of malt for sale, shall take out a licence, and pay for the same the yearly sum of fifteen shillings, if the quantity of malt made by him shall exceed, within the year, ending the twenty-third day of June in each year, previous to his taking out the licence, the quantity of one hundred quarters, and be under one hundred and fifty quarters :

Between 150 and 200 quarters, 2*l*. :

Every maltster, or maker of malt for sale, shall take out a licence, and pay for the same the yearly sum of one pound, if the quantity of malt made by him shall exceed, within the year, ending the twenty-third day of June in each year, previous to his taking out the licence, the quantity of one hundred and fifty quarters, and be under two hundred quarters :

Between 200 and 250 quarters, 2*l*. 5*s*. :

Every maltster, or maker of malt for sale, shall take out a licence, and pay for the same the yearly sum of one pound five shillings, if the quantity of malt made by him shall exceed, within the year, ending the twenty-third day of June in each year, previous to his taking out the licence, the quantity of two hundred quarters, and be under two hundred and fifty quarters :

Between 250 and 300 quarters, 3*l*. 10*s*. :

Every maltster, or maker of malt for sale, shall take out a licence, and pay for the same the yearly sum of one pound ten shillings, if the quantity of malt made by him shall exceed, within the year, ending the twenty-third day of June in each year, previous to his taking out the licence, the quantity of two hundred and fifty quarters, and be under three hundred quarters :

Between 300 and 350 quarters, 4*l*. 15*s*. :

Every maltster, or maker of malt for sale, shall take out a licence, and pay for the same the yearly sum of one pound fifteen shillings, if the quantity of malt made by him shall exceed, within the year, ending the twenty-third day of June in each year, previous to his taking out the licence, the quantity of three hundred quarters, and be under three hundred and fifty quarters :

Between 350 and 400 quarters, 5*l*. :

Every maltster, or maker of malt for sale, shall take out a licence, and pay for the same the yearly sum of two pounds, if the quantity of malt made by him shall exceed, within the year, ending the twenty-third day of June in each year, previous to his taking out the licence, the quantity of three hundred and fifty quarters, and be under four hundred quarters :

Every

Every maltster, or maker of malt for sale, shall take out a licence, and pay for the same the yearly sum of two pounds five shillings, if the quantity of malt made by him shall exceed, within the year, ending the twenty-third day of June in each year, previous to his taking out the licence, the quantity of four hundred quarters, and be under four hundred and fifty quarters :

Maltsters, for sale, who make between 400 and 450 quarters, 2*l.* 5*s.* 6*d.*

Every maltster, or maker of malt for sale, shall take out a licence, and pay for the same the yearly sum of two pounds ten shillings, if the quantity of malt made by him shall exceed, within the year, ending the twenty-third day of June in each year, previous to his taking out the licence, the quantity of four hundred and fifty quarters, and be under five hundred quarters :

Between 450 and 500 quarters, 2*l.* 10*s.* ;

Every maltster, or maker of malt for sale, shall take out a licence, and pay for the same the yearly sum of two pounds fifteen shillings, if the quantity of malt made by him shall exceed, within the year, ending the twenty-third day of June in each year, previous to his taking out the licence, the quantity of five hundred quarters, and be under five hundred and fifty quarters :

Between 500 and 550 quarters, 2*l.* 15*s.* ;

Every maltster, or maker of malt for sale, shall take out a licence, and pay for the same the yearly sum of three pounds, if the quantity of malt made by him shall exceed, within the year, ending the twenty-third day of June in each year, previous to his taking out the licence, the quantity of five hundred and fifty quarters :

Exceeding 550 quarters, 3*l.* :

Every chandler or maker of candles, other than wax candles, for sale, shall take out a licence, and pay for the same the sum of one pound :

Candle makers, (except wax), 1*l.* :

wax or spermaceti candles, 5*l.* 15*s.* ; for selling them, 5*s.* 9*d.* See 24 Geo.

Licences for making 3*s.* stat. 2*s.* c. 36. f. 9^o

Every soap-maker shall take out a licence, and pay for the same the sum of two pounds :

Soap-makers, 2*l.* :

Every paper-stainer, and every maker of paper, shall take out a licence, and pay for the same the sum of two pounds :

Paper-stainers, and paper makers, 2*l.* :

Every callico printer, and every printer, painter, or stainer of silks, linens, cottons, or stuffs, shall take out a licence, and pay for the same the sum of ten pounds :

Callico, &c. printers, 10*l.* :

Every starch-maker shall take out a licence, and pay for the same the sum of five pounds :

Starch-makers, 5*l.* :

Every wire-drawer, or other person who shall draw or cause to be drawn any gilt or silver wire, commonly called Big Wire, shall take out a licence, and pay for the same the sum of two pounds :

Wire-drawers, 2*l.* :

Every tanner within the bills of mortality, or the borough of Southwark, shall take out a licence, and pay for the same the sum of five pounds ; and every other tanner the sum of two pounds ten shillings :

Tanners, 5*l.* within the bills or in Southwark ;

and 2*l.* 10*s.* elsewhere :

Every tawer shall take out a licence, and pay for the same the sum of one pound :

Tawers, 1*l.* :

Every dresser of hides and skins in oil shall take out a licence, and pay for the same the sum of two pounds :

Dressers of hides and skins in oil, 2*l.* :

Every currier shall take out a licence, and pay for the same the sum of two pounds :

Carriers, 2*l.* :

Every maker of vellum or parchment shall take out a licence, and pay for the same the sum of one pound :

Vellum and parchment makers, 1*l.* :

Every glais-maker shall take out a licence for each and every glais-house by him used, and pay for the same the sum of ten pounds.

Every glais-house, 10*l.*

II. Provided always, and be it enacted, That any person or persons who shall, at any time after the fifth day of July one thousand seven hundred and eighty-four, first become a common brewer of strong beer for sale, shall, before he or she shall brew any strong beer for sale, take out a licence, and pay for the same the sum of one pound ten shillings ; and at the end of any and every year after the said fifth day

Strong beer brewers beginning business to pay for a licence 1*l.* 10*s.* ;

and an additional duty at the end of the year according to the quantity brewed.

Brewers who withdraw their entries, and make fresh ones, not to be deemed new beginners.

Maltsters beginning business to pay 5*s*. for a licence;

and an additional duty at the end of the year, according to the quantity made.

Maltsters who withdraw their entries, and make fresh ones, not to be deemed new beginners.

No person to make any of the aforesaid commodities without a licence.

Penalties, next clause.

None to deal in brandy, not being a retailer, rectifier, or distiller, without a *s*. licence.

Penalty for dealing in brandy without licence, 100*l*. 29 *Geo.* 3. *c.* 63. *s.* 7.

Who are to grant licences.

day of *July* one thousand seven hundred and eighty-four, shall pay such further additional duty for such licence herein-before charged, according to the number of barrels of strong beer to be brewed by him or her within the preceding year, as herein-before is directed.

III. Provided always, and be it enacted, That if any person who, before the fifth day of *July* one thousand seven hundred and eighty-four, was a common brewer of strong beer, shall withdraw his or her entry at the office of excise where he or she has made entry, and afterwards make a fresh entry at the same or any other office of excise, he or she shall not be deemed a person becoming a common brewer of strong beer since the fifth day of *July* one thousand seven hundred and eighty-four, but shall pay the whole duty imposed by this act upon his or her licence at the time of taking out the same.

IV. Provided always, and be it enacted, That any person or persons who shall, at any time after the twenty-third day of *June* one thousand seven hundred and eighty-four, first become a maltster, or maker of malt for sale, shall, before he or she shall make any malt for sale, take out a licence, and pay for the same the sum of five shillings; and at the end of any and every year, after the said twenty-third day of *June* one thousand seven hundred and eighty-four, shall pay such further additional duty for such licence herein-before charged, according to the quantity of malt so made by him within the preceding year, as herein-before is directed.

V. Provided always, and be it enacted, That if any person, who, before the twenty-third day of *June* one thousand seven hundred and eighty-four, was a maltster, or maker of malt for sale, shall withdraw his or her entry at the office of excise where he or she has made entry, and afterwards make a fresh entry at the same or any other office of excise, he or she shall not be deemed a person becoming a maltster, or maker of malt for sale, since the twenty-third day of *June* one thousand seven hundred and eighty-four, but shall pay the whole duty imposed by this act upon his or her licence at the time of taking out the same.

VI. And be it further enacted by the authority aforesaid, That, from and after the said tenth day of *September* one thousand seven hundred and eighty-four, no person or persons whatsoever who now doth, or at any time hereafter shall make or manufacture any of the commodities herein-before mentioned, shall presume by him, her, or themselves, or by any other person or persons whatsoever employed by him, her, or them, for his, her, or their benefit, either publicly or privately, to make or manufacture any of the commodities herein-before mentioned for sale, without first taking out a licence for that purpose, in manner herein-after mentioned, before he, she, or they shall make or manufacture any of the aforesaid commodities, for which licence he, she, or they shall immediately, upon taking out thereof, pay down for the same the sum or sums of money respectively herein-before mentioned; and that, from and after the said tenth day of *September* one thousand seven hundred and eighty-four, no person or persons who now doth, or at any time hereafter shall deal in brandy, not being a retailer, nor a rectifier, nor a distiller, shall presume by him, her, or themselves, or by any other person or persons whatsoever employed by him, her, or them, for his, her, or their benefit, either publicly or privately, to deal in brandy, without first taking out a licence for that purpose, in manner herein-after mentioned, before he, she, or they shall so deal in brandy, for which licence he, she, or they shall immediately, upon taking out thereof, pay down for the same the said sum of five pounds: And that if any such licences shall be taken out within the limits of the chief office of excise in *London*, then

such licence shall be granted under the hands and seals of two or more of his Majesty's commissioners of excise for the time being, or of such person or persons as the commissioners of excise shall from time to time appoint for that purpose, and the said several and respective duties shall be paid at the chief office of excise in *London*; or if such licences shall be taken out in any part of *England* or *Wales*, not within the said limits, or in the town of *Berwick upon Tweed*, that such licences shall, in such case, be granted under the hands and seals of the several collectors and supervisors of excise within their respective collections and districts, and the said several and respective duties shall be paid for the same to the collector of excise within whose collection such licences shall be so granted; and that in case such licences shall be taken out within the limits of the city of *Edinburgh*, such licences shall be granted under the hands and seals of two or more of his Majesty's commissioners of excise in *Scotland* for the time being, or of such person or persons as the commissioners of excise in *Scotland* shall from time to time appoint for that purpose, and the several and respective duties for the same shall be paid at the chief office of excise in *Edinburgh*; or if such licences shall be taken out in any other part of *Scotland*, without the limits aforesaid, then such licences shall be granted under the hands and seals of the several collectors and supervisors of excise within their respective collections and districts, and the several and respective duties for the same shall be paid to the collector of excise within whose collection such licences shall be so granted; and such respective commissioners of excise, and the persons so to be appointed by them respectively, and also all such collectors, are hereby respectively authorized and required to grant and deliver such licences to the persons who shall apply for the same, upon their payment of the said several and respective duties herein-before mentioned.

Licences to be granted and delivered on payment of the duties.

VII. And be it further enacted by the authority aforesaid, That all and every person or persons who shall take out any such licence as aforesaid, is and are hereby required to take out a fresh licence, ten days at least before the expiration of twelve calendar months after taking out the first licence, before he, she, or they shall presume to make or manufacture any of the commodities herein-before mentioned for sale, and in the same manner to renew every such licence from year to year, paying down the like sum for each and every new or renewed licence, as is by this act required for the first licence, in manner and at the places and times herein-before mentioned: And that if any person or persons shall, after the said tenth day of *September* one thousand seven hundred and eighty-four, presume or offer to make or manufacture any of the commodities herein-before mentioned for sale, without first taking out such licence, and renewing the same yearly in manner aforesaid, he, she, or they shall respectively forfeit and lose the several and respective penalties herein-after mentioned for each offence; that is to say,

Licences to be renewed annually, ten days before the expiration of twelve months.

Persons making any of the said commodities without taking out a licence, and renewing the same annually, are liable to the following penalties:

Every corn distiller so offending, shall forfeit the sum of two hundred pounds:

Corn distillers, 200*l.*:

Every common brewer of strong beer or ale, every vinegar maker, every callico printer, or printer, painter, or stainer of silks, linens, cottons, or stuffs, and every glass maker, so offending, shall forfeit the sum of fifty pounds:

Strong beer brewers, vinegar make, printer of callicoes, &c. and glass maker, 50*l.*

Every melasses distiller, every rectifier of spirits, every brandy dealer, or seller of brandy or other spirituous liquors, not being a retailer, every maker of sweets other than mead, every starch-maker, and every tanner, so offending, shall forfeit the sum of thirty pounds:

Melasses distillers, rectifiers, brandy dealers, makers of sweets and starch, and tanners, 30*l.*:

Dealing in brandy without a licence, 100*l.* 29 Geo. 3. c. 63. s. 7.

Sope-makers, paper-stainers, paper-makers, wire-drawers, oil dressers, and curriers, 20 l.

Brewers of table or small beer, maltster, mead-maker, maker of candles (except wax) tawer, and parchment maker, 10 l.

Penalty on making or selling wax or spermaceti candles without licence, 20 l. 24 Geo. 3. stat. 2. c. 36. f. 12.

Persons in partnership need take out only one licence for one house.

Licences to extend only to the places where the commodities were manufactured, when they were granted.

Duties to be under the management of the commissioners of excise.

The powers and penalties in act 12 Car. 2. c. 24, &c. relative to excise duties, shall be applied in executing this act.

Penalties and forfeitures how to be recovered and applied.

Summary jurisdiction. See 12 Car. 2. c. 24. f. 45.

Every sope-maker, every paper-stainer, and paper-maker, every wire-drawer, or maker of gilt or silver wire, called *Big Wire*, every dresser of hides or skins in oil, and every currier, so offending, shall forfeit the sum of twenty pounds:

Every common brewer of table beer or of small beer, every maltster or maker of malt, every maker of mead, every chandler or maker of candles (other than wax candles), every tawer of hides and skins, and every maker of vellum and parchment, so offending, shall forfeit the sum of ten pounds:

VIII. Provided always, That persons in partnership, and carrying on their trade and business in one house or shop only, shall not be obliged to take out more than one licence in any one year for carrying on such trade; and that no one licence which shall be granted by virtue of this act, shall authorize or empower any person or persons, to whom the same shall be granted, to make or manufacture any of the commodities herein-before mentioned in any other house or place than the houses or places wherein he, she or they did make or manufacture the said respective commodities at the time of granting such licence.

IX. And, for the better collecting, raising, levying, and securing the duties by this act imposed upon licences as aforesaid, be it further enacted by the authority aforesaid, That such of the said duties as are charged upon such licences in *England, Wales*, or the town of *Berwick upon Tweed*, shall be under the management of the commissioners and officers of his Majesty's revenue of excise in *England* for the time being; and such of the said duties as are charged upon such licences in *Scotland*, shall be under the management of the commissioners and officers of excise in *Scotland* for the time being.

X. And be it further enacted by the authority aforesaid, That all and every the powers, authorities, directions, rules, methods, penalties, and forfeitures, clauses, matters, and things, which in and by an act, made in the twelfth year of the reign of King *Charles the second*, intituled, *An act for taking away the court of wards and liveries, and tenures in capite, and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to his Majesty's revenues of excise or inland duties, under the management of the commissioners of excise, are provided, settled, or established, for securing, enforcing, managing, raising, levying, collecting, paying, mitigating, or recovering, adjudging, or ascertaining the duties or penalties thereby granted, and for preventing, detecting, and punishing frauds relating thereto, other than in such cases for which other penalties or provisions are prescribed by this act, shall be exercised, practised, applied, used, and put in execution, in and for the managing, raising, levying, collecting, mitigating, adjudging, ascertaining, recovering, and paying, the several duties hereby granted, as fully and effectually, to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters, and things, were particularly repeated and again enacted in this present act.

XI. And be it further enacted by the authority aforesaid, That all fines, penalties, and forfeitures, imposed by this act, shall be sued for, recovered, levied, or mitigated, by such ways, means, and methods, as any fine, penalty, or forfeiture, is or may be sued for, recovered, levied, or mitigated, by any law or laws of excise, or by action of debt, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland* respectively; and that one moiety of every such fine, penalty, or forfeiture, shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall discover, inform, or sue for the same.

XII. And

XII. And be it further enacted by the authority aforesaid, That all the money arising by the duties by this act imposed upon licences as aforesaid, (the necessary charges of raising and accounting for the same excepted), shall, from time to time, be paid into the receipt of his Majesty's exchequer at *Westminster*, separate and apart from all other duties; and the said money, so paid into the said receipt of exchequer as aforesaid, shall be a fund for the payment of the several annuities, and all such other charges and expences as are directed to be paid and payable pursuant to an act of this present session of Parliament, intituled, *An act for raising a certain sum of money by way of annuities, and for establishing a lottery.*

Duties to be paid into the exchequer.

Made part of the consolidated fund, 28 Geo. 3. c. 37. s. 11.

General mode of paying excise duties into the exchequer. 4 W. & M. c. 3. s. 4.

XIII. And be it further enacted by the authority aforesaid, That if any action or suit shall be brought or commenced against any person or persons, for any thing by him or them done in pursuance of this act, such action or suit shall be commenced within three months next after the matter or thing done, and shall be laid in the proper county; and the defendant or defendants in such action or suit may plead the general issue, and give this act, and the special matter, in evidence at any trial to be had thereupon; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, or discontinue his, her, or their action or prosecution, or judgement shall be given against him, her, or them, upon demurrer or otherwise, then such defendant or defendants shall have treble costs awarded to him, her, or them, against such plaintiff or plaintiffs.

Limitation of actions to three months.

General issue and treble costs.

Same limitation, general issue, and treble costs, in all excise cases, with notice of action, and other regulations, 28 Geo. 3. c. 37. s. 23. and the following clauses.

Anno vicefimo quarto

GEORGE III. Regis.

STAT. II. CAP. XLVI.

An Act to discontinue, for a limited Time, the Payment of the Duties upon Low Wines and Spirits for Home Consumption, and for granting and securing the due Payment of other Duties in lieu thereof; and for the better Regulation of the making and vending British Spirits, as well for Home Consumption as for Exportation; and for destroying all Home made and Foreign Spirits, after the Condemnation thereof; and for vesting in His Majesty the Duties of Excise within the Lands of Ferintosh, in the County of Inverness; and for discontinuing, for a limited Time, certain Imposts and Duties upon Rum and Spirits imported from the West Indies.

SECT. LIII. **A**ND whereas *Arthur Forbes* of *Culloden*, in the county of *Inverness*, esquire, is possessed of an exemption from the duties of excise forth of or growing due within the lands of *Ferintosh*, in the said county, under a certain lease, sett, or farm thereof, which was allowed by several acts and declarations of the Parliament of *Scotland* before the union; which exemption hath been found highly detrimental to the revenue of excise, and prejudicial to the distillery in other parts of *Scotland*, and it is therefore become necessary that the same should be extinguished and made void, upon a suitable compensation to be made for the same to the proprietor of the said lands; be it enacted, That the lords commissioners

Treasury empowered to agree with *Arthur Forbes*, upon a compensation to be made him, for an exemption from the duties of excise within certain lands at present enjoyed by him.

If any agreement shall be made for such compensation, the same shall be paid by the commissioners of excise in Scotland:

But in case the parties cannot agree, the barons of the exchequer in Scotland, upon application to be made after Jan. 1, 1785, may direct to be tried, by a special jury, at the bar of their court, &c. the amount of the compensation which ought to be made by the crown in discharge of the said exemption:

And after payment thereof, the said *Arthur Forbes*, his heirs, &c. shall pay such duties of excise as other persons in Scotland.

missioners of his Majesty's treasury shall, and they are hereby authorized and empowered to treat, contract, and agree with the said *Arthur Forbes* upon the amount of the compensation to be made in lieu and discharge of the exemption so claimed, and at present enjoyed by him; and that, if the said lords commissioners of the treasury, and the said *Arthur Forbes*, his heirs or assigns, shall come to any agreement for any such compensation, the same shall be paid by the commissioners of excise in Scotland for the time being, out of the revenues of excise under their collection and management, unto the said *Arthur Forbes*, his heirs or assigns, in such manner and form as the said lords commissioners shall, in and by any contract or agreement, or any warrant or warrants under their hands, order and direct; and the said commissioners of excise are hereby required to make such payment accordingly; and that if the said lords commissioners shall not be able to agree with the said *Arthur Forbes*, his heirs or assigns, in respect to the amount of such compensation, then, and in that case, it shall and may be lawful to and for the barons of the court of exchequer in Scotland, upon any application to be made to the said court after the first day of *January* one thousand seven hundred and eighty-five, by motion on the behalf of his Majesty, his heirs and successors, or by any motion or petition by or on behalf of the said *Arthur Forbes*, his heirs or assigns, to award and direct to be tried at the bar of the said court, by a special jury of the city and county of *Edinburgh*, to be impannelled and sworn for that especial purpose, or to award any special commission forth of the said court of exchequer for making an inquest, by a jury of lawful men of the same city and county to be impannelled and sworn, the quantum or amount of the compensation or satisfaction which ought to be made and paid by the crown, in lieu and discharge of the said lease, sett, or exemption, regard being had to its circumstances, duration, and extent, as proved before the said inquest; and that, from and after the payment to the said *Arthur Forbes*, his heirs or assigns, of the said compensation to be paid as aforesaid, the said *Arthur Forbes*, or those claiming under him, and the heritors, proprietors, occupiers, and inhabitants of the said lands shall, at all times thereafter, pay such and the same duties of excise now existing, and hereafter to be imposed, as any other person or persons, within that part of *Great Britain* called *Scotland*, are and shall be liable to pay; and that all acts of Parliament now in being, or hereafter to be made, for raising, levying, and securing the duties of excise in other parts of *Scotland*, and for punishing frauds and abuses in relation thereto, shall from thenceforth be in full force and effect with respect to the said *Arthur Forbes*, his heirs and assigns, or the heritors, proprietors, occupiers, and inhabitants of the said lands of *Ferintosh*.

Anno vicefimo quarto

G E O R G I I I. Regis.

S T A T. II. C A P. XLVII.

An Act for the more effectual Prevention of Smuggling in this Kingdom.

‘ **W** H E R E A S the laws heretofore made, and now in force, to prevent the clandestine importation and running of prohibited goods, and goods liable to the payment of duties, into this kingdom, have not been sufficient to answer the good purposes thereby intended, that pernicious practice having of late been greatly increased and carried on by large armed vessels at sea, and by numerous gangs of smugglers upon land, with great violence, in defiance of those laws, to the great loss and prejudice of the publick revenue, the detriment of the fair trader, and the endangering the lives of the officers of the revenue acting in the due execution of their duty; and it is highly necessary and expedient that some further provision should be made more effectually to prevent those destructive and growing evils;’ for remedy whereof, may it therefore please your Majesty that it may be enacted; and be it enacted by the King’s most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That, from and after the first day of *October* one thousand seven hundred and eighty-four, if any ship or vessel shall be found at anchor, or hovering within the limits of any of the ports of this kingdom, or within four leagues of the coast thereof, or shall be discovered to have been within the said limits or distance (and not proceeding on her voyage, wind and weather permitting, unless in case of unavoidable necessity and distress of weather, of which necessity and distress the master, or other person having or taking the charge or command of such ship or vessel, shall give notice, and make proof before the collector or other chief officer of the customs of any port within the limits of which such ship or vessel shall be found, immediately after the arrival of such ship or vessel within the limits of such port), having on board any brandy, or other spirituous liquors, in any vessel or cask which shall not contain sixty gallons at the least, (except only for the use of the seamen then belonging to and on board such ship or vessel, not exceeding two gallons for each seaman), or having on board any wine in casks (provided such ship or vessel having wine on board shall not exceed sixty tons burthen), or having on board six pounds weight of tea, or twenty pounds weight of coffee, or having on board any goods whatsoever, liable to forfeiture, by any act of Parliament, upon being imported into *Great Britain*, then not only all such goods, but also the ship or vessel on board which they shall be found as aforesaid, with all her guns, furniture, ammunition, tackle, and apparel, shall be forfeited.

If any vessel shall be found at anchor, or hovering within four leagues of the coast, (unless by distress of weather), having spirits in casks not containing 60 gallons, or wine in casks, (the ship having wine not exceeding 60 tons), or 6 lb. of tea, or 20 lb. of coffee, or any goods liable to forfeiture on importation, the goods and vessel forfeited.

Not to extend to vessels from America, the East or West Indies, Africa, or the Mediterranean, *f. 7.*

If 6 lb. of tea, or any foreign spirits in casks under 60 gallons, (except two each seaman), found in any ship hovering within two leagues, goods forfeited, 9 Geo. 2. c. 25. *f. 22;* and the *sl.* 1, if not exceeding 50 tons burthen. 3 Geo. 3. c. 27. *f. 5.*

If 20 lb. of coffee, or any goods liable to forfeiture on importation, 5 Geo. 3. c. 43.

feiture on importation, so found in any ship, they are forfeited, and ship, &c. if not exceeding 50 tons. 5 Geo. 3. c. 43. *f. 38.*

The ship forfeited if within two leagues, and from any part of Europe, and not exceeding 200 tons. 19 Geo. 3. c. 69. *f. 2.* Ships from the Isle of Man within three leagues. 5 Geo. 3. c. 39. *f. 8.*——Ships within three leagues of the Isle of Man. Same act, *f. 7.*

Cambrics or French lawns, 7 Geo. 3. c. 43. f. 6. — Tobacco and snuff within four leagues. 29 Geo. 3. c. 68. f. 12. Proof that without master's or owner's knowledge, next clause.
If more than 100 lb. of tea, or 100 gallons of spirits in casks under 60 gallons, be found in any ship within port, the master to forfeit 300l. See 19 Geo. 3. c. 69. f. 7.
How the ships, &c. are to be disposed of, f. 33.
Taking in goods at sea. 9 Geo. 2. c. 35. f. 23.
Importation in small ships, 5 Geo. 3. c. 43. f. 27. — In small packages, 19 Geo. 3. c. 69. f. 1.

In any suit for forfeiture of vessels, evidence may be received to show, from the small quantity of the goods, &c. that they were on board without the privity of the owner or master;

and on proof thereof, such vessel shall not be forfeited, if of more than 100 tons burthen.

The goods forfeited, and treble value, next clause.

Commissioners may order ships, &c. to be restored, in case of wine, 26 Geo. 3. c. 59. f. 63; — and commissioners of customs in the same manner in all cases. 27 Geo. 3. c. 32. f. 15. (Not in this collection).

Attorney General may enter a noli prosequi. 26 Geo. 3. c. 77. f. 14.

If the master of any ship conceal foreign spirits, above two gallons each seaman, or tea above six pounds, or coffee above 19 pounds, or suffer it; or if he import, or suffer to be imported, spirits, or other uncustomed goods, whereby the owner becomes liable to any penalties, or the ship, &c. is forfeited, he shall forfeit to the owner his wages and treble value, over and above the other penalties he is subject to, 21 Geo. 3. c. 39. f. 1; and mates or seamen their wages, and 10 s. per gallon or pound, and in time of war, they may be sent on board a ship of war, to serve for three years, f. 2 & 3. (Not in this collection).

The master may detain the wages of mariners when himself is prosecuted for importing candles, soap, or starch, in small packages. See 26 Geo. 2. c. 32. f. 8.

Bond of the master and mate not to smuggle goods. 26 Geo. 3. c. 40. f. 15.

Such goods found on board to be forfeited, and treble value.

Recovery of penalties, f. 38.

Cutters, luggers, shallops, or wherries, and all vessels whose bottoms are clench work, unless square rigged, or with standing bolt-sprits, vessels longer than $3\frac{1}{2}$ to 1 in breadth, and vessels armed for resistance, forfeited, with all the goods, guns, and furniture.

Exceptions. See f. 7.

See how the condemned vessels are to be disposed of, f. 33.

Other unlawful vessels are, boats rowing, or built to row, with more than four oars,

and found in Middlesex, Surry, Kent, or Essex; or in the Thames; or the ports of London, Sandwich, or Ipswich, with exceptions. See 8 Geo. 1. c. 18. f. 3. — Boats or other vessels rowing, or built to row, with more than six oars, in any part of Great Britain, with exceptions, 19 Geo. 3. c. 69. f. 3. — Certain boats or other vessels longer than

II. Provided always, and be it enacted by the authority aforesaid, That nothing in this or any former act shall extend, or be construed to extend, to prevent evidence from being received, in any suit or information brought for the forfeiture of any vessel, for or on account of any goods contained therein, in order to shew, from the smallness of the quantity of the said goods, and other circumstances of the case, that the said goods were on board such ship or vessel without the knowledge and privity either of the owner, or of the master, or other person having the charge or command thereof, and without any wilful neglect or want of reasonable care in the discharge of the duty of such owner, master, or other person having the charge or command of such vessel; and in every such case, where proof shall be made, from the smallness of the quantity of the said goods, and other circumstances, that such small quantity was on board without the knowledge, privity, or consent, either of the owner, or the master, or other person having the charge or command thereof, and without any wilful neglect or want of reasonable care, either in the owner, or in the master, or other person having the command of such ship or vessel, then, and in every such case, such ship or vessel (in case the same shall exceed one hundred tons in burthen) shall not be forfeited for or on account of such small quantity of goods.

III. Provided always, and be it further enacted by the authority aforesaid, That any such goods, which shall be so found on board any ship or vessel within the limits or distance aforesaid, whether with or without the privity or knowledge of the master thereof, shall be forfeited; and the person or persons in whose charge or possession the said goods shall be found, shall forfeit treble the value thereof, to be recovered as herein-after directed.

IV. And it is hereby further enacted by the authority aforesaid, That all vessels belonging in the whole, or in part, to any of his Majesty's subjects, called *Cutters, Luggers, Shallops, or Wherries*, (of what built soever), and all vessels belonging as aforesaid, of any other description, whose bottoms are clench work, unless they shall be square rigged, or fitted as sloops, with standing bolt-sprits; and all vessels belonging as aforesaid, the length of which shall be greater than in the proportion of three feet and an half to one foot in breadth; and all ships or vessels belonging as aforesaid, armed for resistance, (otherwise than is herein-after excepted), which shall, after the said first day of October one thousand seven hundred and eighty-four, be found within the limits or distance herein-before described, shall be forfeited, together with all the goods, if any, which shall be laden thereon, and all her guns, tackle, and furniture.

than 31 to 1 in breadth, with exceptions, this act, f. 25. —Boats deeper than in certain proportions, 28 Geo. 3. c. 34. f. 10. —Boats not marked in the stern with the name of the vessel they belong to, or the owner, &c. 27 Geo. 3. c. 32. f. 1. —Cutters, luggers, sloops, &c. with bowsprit longer than two-thirds of the length of the vessel, 27 Geo. 3. c. 32. f. 1. —All ships, &c. to have their names marked on the stern. 26 Geo. 3. c. 60. f. 19. —Hoisting vessels. See f. 1.

V. Provided always, That nothing herein contained shall extend, or be construed to extend, to prevent any ship or vessel from having on board two carriage guns, of the calibre not exceeding four pounds, and small arms, not exceeding two muskets for every ten men.

Not to prevent any vessel from having two four pounders and two muskets for every ten men.

Other exceptions. See f. 7.

VII. Provided always, and it is hereby further enacted by the authority aforesaid, That nothing in this act shall extend, or be construed to extend, to any ship or vessel on a voyage from any part of *America*, or the *East* or *West Indies*, or *Africa*, or the *Mediterranean*, so as to subject the same to forfeiture, for or on account of her built, or for having spirits, tea, or coffee on board, or for having on board arms or ammunition; nor to any ship or vessel in the service of his Majesty's navy, victualling, ordnance, customs, excise, or post office, for or on account of her built, or for having on board arms or ammunition; nor to any vessel whatsoever, the owner of which shall have a licence, as herein-after described and directed, for navigating the same, from the lord high admiral of *Great Britain*, or the commissioners of the admiralty for the time being, or any person authorised by them to grant the same, for or on account of her built, or for having on board such arms or ammunition as she shall or may be licensed to have, as herein-after mentioned; nor to any lighters or barges, used solely in rivers or inland navigations; nor to any ships or vessels which shall have on board any arms or ammunition which have been regularly entered and cleared at any custom-house in any of his Majesty's dominions, as merchandise, or for the use of his Majesty's stores or garrisons, and are regularly stowed in the hold of such vessels, or are put on board for the necessary use and defence of such vessels, by licence from the lord high admiral of *Great Britain*, or the commissioners of the admiralty for the time being, for or on account of such arms and ammunition; any thing herein-before contained to the contrary notwithstanding.

Not to extend to vessels from *America*, *East* or *West Indies*, *Africa*, or the *Mediterranean*; nor vessels in the service of the navy, victualling, ordnance, customs, excise, or post office, nor to licensed vessels; nor lighters, &c. on inland navigations; nor vessels with arms as merchandize, or for his Majesty's stores, garrisons, stowed in the hold.

Exception of two four pounders, and two muskets every ten men, f. 5.

Particulars of the licences, f. 10.

VIII. Provided always, and it is hereby further enacted, That no fee, gratuity, or reward, shall be demanded or received for any licence granted in pursuance or under the authority of this act, or for registering the same.

No fee to be taken for licences.

IX. Provided always, and it is hereby further enacted by the authority aforesaid, That the owner of every ship or vessel which shall be licensed as herein-before mentioned, shall, before such ship or vessel proceeds to sea, or sails out of any port, harbour, or creek in this kingdom, bring such licence, or cause the same to be brought, to the collector, comptroller, or other proper officer of the customs for the port, harbour, or creek, from which such ship or vessel is about to sail; which said collector, comptroller, or other proper officer, is hereby required duly to register the same, and shall also produce the same to the collector, comptroller, or other proper officer of the customs, of any and every port, harbour, or creek, at which he shall arrive.

Owners of licensed vessels to bring their licences to the proper officer at the ports from which they sail, and at which they arrive.

Licence to be produced to any officer of customs or excise who shall board the vessels within four leagues, if required; and if not on board, or not produced, or if without an indorsement that security is given, vessel

forfeited. 27 Geo. 3. c. 32. f. 7.

If vessel or boat licensed for particular ports or places is found in any place not within the limits for which licensed, it is forfeited as if no licence, 27 Geo. 3. c. 32. f. 5. unless forced thither by stress of weather, f. 6.

X. And be it further enacted, That each and every licence shall specify the tonnage of such ship or vessel, and describe whether she is a cutter, lugger, shallop, or wherry, or what sort of built she is, and who

Particulars to be specified in the licence.

No fee for the licence, f. 8.

If licence not produced, or if vessel, &c. found without the limits for which licensed, it is forfeited. See 1. 9. and act there referred to.

Owners to give security to his Majesty, that the ship shall not be employed in the importation or landing of tea, or foreign spirits, or any prohibited goods, &c.

If licence is without an indorsement that security is given, vessel, &c. forfeited. 27 Geo. 3. c. 32. s. 7.

Officers of customs not to suffer any vessel to clear out till security given by master and mate in 200 l. not to import goods unlawfully. 26 Geo. 3. c. 40. s. 15.

If any person shall maliciously shoot at any ship belonging to the navy, customs, or excise;

or shoot at, or dangerously wound any officer of the navy, customs, or excise, or persons assisting him, when acting in the execution of his duty on board any ship, &c. or going or returning, or otherwise, on shore, or within four leagues, he shall suffer death.

Offences may be tried in any county, s. 17.

Offender not surrendering on proclamation, death. Next clause.

Harbouring such offenders, transportation, s. 13.

Providing for officers maimed, &c. or their families if killed, See s. 21.

Rewards for taking offenders, s. 22.

Maiming or wounding officer in attempting to go on board within any port, or shooting at, maiming, &c. on board, death. 19 Geo. 2. c. 34. s. 1.

Obstructing, wounding, or beating officer on shipboard within any port, transportation. 6 Geo. 2. c. 35. s. 28.

Obstructing or assaulting officer, offender may be carried before a justice, and committed till the assizes; and on conviction, hard labour on the Thames, or in the house of correction, not exceeding three years. This act, s. 15.

Obstruction by persons armed, &c. on shore. See 19 Geo. 2. c. 34. s. 1.

Powers to go on board, &c. 11 Geo. 1. c. 30. s. 1.

If any person be charged with any offence made felony by this act, before a justice, or judge of the court of King's Bench, if in England, or before one of the lords of justiciary, &c. if in Scotland, by information, of one credible person upon oath, such justice or judge shall certify and return such information to

who is or are the owner or owners thereof, and for what port, harbour, or creek, she is about to sail, and what quantity and number, and what sort of arms and ammunition she is licensed to take and have on board; and the owner and owners of such ship or vessel shall also give sufficient security, by bond, to his Majesty, his heirs and successors, in double the value of such ship or vessel, to be approved of by and to the satisfaction of such collector, comptroller, or other proper officer of the customs; with condition that the said ship or vessel shall not be employed in the importation or landing of any tea or foreign spirituous liquors, or any prohibited or other goods, contrary to the true intent and meaning of this or any other act, or in the exportation of any goods which are or may be prohibited to be exported from this kingdom, or in the relanding of any goods whatsoever, contrary to law, which are entered outwards for exportation, for any drawback or bounty, or which are or may be prohibited to be used or worn in Great Britain, on failure whereof, such licence shall be void and of no force or effect; and such ship or vessel shall be liable to seizure and prosecution, in the same manner as if no such licence had been granted.

XI. And it is hereby further enacted by the authority aforesaid, That, from and after the said first day of October one thousand seven hundred and eighty-four, if any person or persons upon the shore, or on board any ship, vessel, or boat, shall maliciously shoot at or upon any ship, vessel, or boat, belonging to his Majesty's navy, or in the service of the customs or excise, within the limits of any port, harbour, or creek of Great Britain, or within four leagues from any part of the coast thereof; or if any person or persons, being on shore, or on board any ship, vessel, or boat, shall maliciously shoot at, maim, or dangerously wound any officer or officers of his Majesty's navy, or of the customs or excise, whether attempting to go on board, or being on board, or returning from on board any ship, vessel, or boat, or otherwise acting in the due execution of his or their duty on shore, or within the limits of any port, harbour, or creek of Great Britain, or within four leagues of any part of the coast thereof; or shall maliciously shoot at, maim, or dangerously wound, any person or persons aiding and assisting such officer or officers in the execution of his or their duty as aforesaid; then every person so offending, and all and every person being aiding, abetting, or assisting therein, shall, being thereof lawfully convicted, be adjudged guilty of felony, and shall suffer death as a felon, without benefit of clergy.

XII. And, for the more easy and speedy bringing the offenders against this act to justice, be it enacted by the authority aforesaid, That if any person or persons shall be charged with being guilty of any of the offences aforesaid, made felony by this act, before any one or more of his Majesty's justices of the peace, or before one of his Majesty's justices of the court of king's bench, if the offence be committed in England or Wales, or within the limits of any of the ports thereof, or within four leagues of the coast thereof; or before any one of the lords of justiciary, or the judge of the high court of admiralty, or any judge ordinary, or judge admiral, deputy, or substitute, in Scotland, if the offence be committed within Scotland, or within the limits of any

port of that part of *Great Britain* called *Scotland*, or within four leagues of the coast thereof, by information of one or more credible person or persons, upon oath, by him or them to be subscribed; such justice of the peace, or justice of the king's bench, or any lord of justiciary, or judge of the high court of admiralty, or judge ordinary, or judge admiral, deputy, or substitute respectively, before whom such information shall be made as aforesaid, shall forthwith certify, under his hand and seal, and return such information to one of the principal secretaries of state of his Majesty, his heirs or successors; who is hereby required to lay the same, as soon as conveniently may be, before his Majesty, his heirs or successors, in his or their privy council; whereupon it shall and may be lawful for his Majesty, his heirs or successors, to make his or their order in his or their said privy council, thereby requiring and commanding such offender or offenders to surrender him or themselves, within the space of forty days after the first publication thereof in the *London Gazette*, to the lord chief justice, or any other of his Majesty's justices of the court of king's bench, or to any one of his Majesty's justices of the peace, if the offence be committed within *England* or *Wales*, or within the limits of any of the ports thereof, or within four leagues of the coast thereof; or to any of the lords of justiciary, or judge of the high court of admiralty, or judge ordinary, or judge admiral, deputy, or substitute, in *Scotland*, if the offence be committed within *Scotland*, or within the limits of any port of that part of *Great Britain* called *Scotland*, or within four leagues of the coast thereof; who is hereby required, upon such offender or offenders surrendering him or themselves, to commit him or them, without bail or mainprize, to the county gaol, or to the gaol or prison of the place where he or they shall so surrender, to the end that he or they may be forthcoming to answer the offence or offences, wherewith he or they shall stand charged, according to due course of law; which order the clerks of his Majesty's privy council shall cause to be forthwith printed and published in two successive *London Gazettes*, and to be forthwith transmitted to the sheriff of the county where the offence shall be committed, if the same shall be committed in any county; and if the offence shall not be committed within any county, but within the limits of any port as aforesaid, or within four leagues of the coast of any part of *Great Britain*, to be transmitted to the sheriff of any county near to the place where such offence shall be committed; which respective sheriff shall, within fourteen days after the receipt thereof, cause the same to be proclaimed, within the hours of ten in the morning and two in the afternoon, in the market places, upon the respective market days of two market towns in the same county in which, or near to the place where, such offence shall have been committed; and a true copy of such order shall be affixed upon some public place in such market towns: And in case such offender or offenders shall not surrender himself or themselves, pursuant to such order of his Majesty, his heirs or successors, to be made in council as aforesaid, he or they, so neglecting or refusing to surrender himself or themselves as aforesaid, or escaping after such surrender, shall, from the day appointed for his or their surrender as aforesaid, be adjudged, deemed, and taken to be convicted and attainted of felony, and shall suffer pains of death as in cases of a person convicted and attainted by verdict and judgement of felony, without benefit of clergy, if the offence be charged to have been committed within *England* or *Wales*, or within the limits of any of the ports thereof, or within four leagues of the coast thereof; and shall be adjudged, deemed, and taken to be convicted of a capital crime, and shall suffer the pains of death, and confiscation of moveables, as in case of a person found guilty of a capital crime, and under

one of the secretaries of state; to be laid before his Majesty in council;

who may order the offender to surrender himself within 40 days, to such judge or justice, or lord of justiciary, &c.

who shall commit him.

Order in council to be published twice successively in the *Gazette*, and transmitted to the sheriff,

who shall proclaim the same within 14 days in two market towns, between ten and two on the market days; and fix up a copy.

Offenders not surrendering themselves, to suffer death as felons.

Harbouring such offenders, transportation, next clause.

Offenders may be apprehended by common course of law, and if taken before the time limited in the proclamation is expired, no further proceeding on the order of council, fo

14.

Court of king's bench, &c. to award execution against such offenders in like manner as if they had been convicted in the said court, &c.

sentence for the same, if the offence be charged to have been committed within *Scotland*, or within the limits of any of the ports thereof, or within four leagues of the coast thereof; and that it shall be lawful to and for the court of king's bench, or the justices of oyer and terminer, or general gaol delivery, or great sessions for the county or place where such person shall be, to award execution against such offender or offenders, in such manner as if he or they had been convicted and attainted in the said court of king's bench, or before such justices of oyer and terminer, or general gaol delivery, or great sessions respectively, if the offence be charged to have been committed within *England* or *Wales*, or within the limits of any of the ports thereof, or within four leagues of the coast thereof; and that it shall be lawful for the court of justiciary, or the lords of justiciary in their circuits, or the judge of the high court of admiralty, to award execution against such offender and offenders, in such manner as if he or they had been found guilty and condemned in the said court of justiciary, or in the circuit courts respectively, if the offence shall be charged to have been committed within *Scotland*, or within the limits of any of the ports thereof, or within four leagues of the coast thereof.

Any person harbouring such offenders after the time appointed for their surrender, and being prosecuted within a year after,

shall, on conviction, be guilty of felony, and be transported for seven years.

XIII. And be it enacted by the authority aforesaid, That all and every person and persons, who shall, after the time appointed as aforesaid for the surrender of any person or persons, so charged upon oath with any of the offences aforesaid, shall be expired, harbour, receive, conceal, aid, abet, or succour such person or persons, knowing him or them to have been so charged as aforesaid, and to have been required to surrender him or themselves by such order or orders as aforesaid, and not to have surrendered pursuant to such order or orders, being prosecuted for the same within one year after the offence committed, and lawfully convicted thereof, shall be guilty of felony, and shall be transported as a felon or felons for the space of seven years, in the same manner as felons are or shall be appointed to be transported by virtue of any act or acts already made, or hereafter to be made, touching the transportation of felons; and if any such offender or offenders shall be found at large within *Great Britain* before the expiration of the said term, without lawful cause, he, she, or they, shall suffer death as felons, and have execution awarded against him, her, or them, as persons attainted of felony, without benefit of clergy.

Not to prevent any judge, justice, &c. from apprehending such offenders by the ordinary course of law;

XIV. Provided nevertheless, and it is hereby declared, That nothing herein contained shall be construed to prevent or hinder any judge, justice of the peace, magistrate, officer, or minister of justice whatsoever, from taking, apprehending, and securing, such offender or offenders, against whom such information shall be given, and for requiring whose surrender such order in council shall be made as aforesaid, by the ordinary course of law; and in case such offender or offenders, against whom such information and for requiring whose surrender such order in council shall be made as aforesaid, shall be taken and secured, in order to be brought to justice, before the time shall be expired within which he or they shall be required to surrender him or themselves by such order in council as aforesaid; that then, and in such case, no further proceeding shall be had upon such order made in council against him or them so taken and secured as aforesaid, but he or they shall be brought to trial by due course of law; any thing herein contained to the contrary in any-wise notwithstanding.

and if secured before the time required by order of council to surrender, no further proceedings on such order.

Persons obstructing officers of the navy, customs, or excise, in the execution of their duty on shore,

XV. And be it further enacted by the authority aforesaid, That, from and after the first day of *October* one thousand seven hundred and eighty-four, if any officer or officers of his Majesty's navy, or in the service of the customs or excise, being on shore, or going on board, or being

being on board, or returning from on board, any ship, boat, or vessel, within the limits of any of the ports of this kingdom, or within four leagues from the coasts thereof, shall be hindered, opposed, obstructed, or assaulted, in the due execution of his or their office or duty by any person or persons whatsoever, either in the day-time or night; all and every person or persons so hindering, opposing, obstructing, or assaulting, the said officer or officers in the due execution of his or their duty, and all such as shall act in his or their aid or assistance, shall and may be carried and conveyed before one or more of his Majesty's justices of the peace residing near to the place where such offence shall be committed; and such justice or justices shall, if he or they see cause, commit such person or persons to the next county gaol, there to remain until the next court of oyer and terminer, great session, or gaol delivery, or until such person shall be delivered by due course of law; and in case an indictment shall be found against him or them, he or they shall plead thereto, without having time to traverse the same, as is usual in cases of misdemeanors; and being duly convicted thereof, shall, by order of the said court before whom such offender shall be convicted, be sentenced to hard labour on the river *Thames*, or other navigable river in that part of *Great Britain* called *England*, for any term not exceeding three years, according to the directions of an act passed in the nineteenth year of his present Majesty's reign, intituled, *An act to explain and amend the laws relating to the transportation, imprisonment, and other punishment, of certain offenders*, and as is by the said act directed for the punishment of persons convicted of grand larceny; or such court may order such offender to be committed to the common gaol or house of correction, for any term not exceeding three years.

on shipboard within any port, transportation.

Obstruction in seizing goods. See 19 Geo. 3. c. 69. s. 10.

Providing for officers maimed, or their families, if killed. See s. 21.

Rewards for taking offenders, s. 22.

XVI. Provided always, and be it enacted, That in case any person shall be brought before any justice of the peace, being charged with having hindered, opposed, obstructed, or assaulted any officer of the navy, customs, or excise, contrary to this act, and it shall appear that the offence with which such person is charged falls within the provisions of an act passed in the nineteenth year of his Majesty's reign, intituled, *An act for the more effectually preventing the pernicious practices of smuggling in this kingdom; and for indemnifying persons who have been guilty of offences against the laws of the customs and excise, upon the terms therein mentioned*; it shall and may be lawful for such justice, if he thinks fit, instead of proceeding against such offender, according to the provisions of this act, to commit such offender to the county gaol until the next quarter sessions of the peace; and in that case every such offender shall be tried and punished as by the said last recited act is directed, and not otherwise.

and liable to hard labour, for not more than three, or less than one year, in the house of correction. 19 Geo. 3. c. 69. s. 8, 9, 10, 11, & 12; or may be sent to serve his Majesty by land or sea, for not less than five years, s. 13 & 17.

XVII. 'And, for the speedy and impartial trial of any offence, which by this act is declared to be a felony or misdemeanor,' be it enacted, That every such offence, in case the same shall be committed within *England*, *Wales*, or the town of *Berwick upon Tweed*, or within the limits of any of the ports thereof, or within four leagues of any part of the coast thereof, shall and may be enquired of, examined, tried, and determined, before any court or courts of oyer and terminer, great session, or gaol delivery, in any county within that part of *Great Britain* called *England*, or the dominion of *Wales*, in such manner as if the fact had been actually committed within such county; any law, usage, or custom, to the contrary in any-wise notwithstanding.

XVIII. And

or going, or being, or returning in or on board any ship, &c. within four leagues,

may be carried before a justice,

who may commit them until the assizes.

Penalty on conviction hard labour on the *Thames*, &c. not exceeding three years, according to 19 Geo. 3. c. 74.

Offences may be tried in any county, s. 17.

Bail. See s. 19 & 20.

Shooting at, maiming, or wounding, felony. See s. 11.

Obstructing, wounding, or beating officer

9 Geo. 2. c. 35. s. 28.

19 Geo. 3. c. 69. s. 10.

Rewards for taking offenders, s. 22.

Persons charged with obstructing officers, whose offence falls within the provisions of 19 Geo. 3. c. 69. may be committed until the next quarter sessions, and punished as by that act.

Persons aiding, &c. in unshipping goods; or two or more passing armed or disguised, with tea or spirits; or persons assaulting or obstructing in seizing or securing goods seizable, or persons rescuing or assisting, may be arrested, and committed till the quarter sessions.

19 Geo. 3. c. 69. s. 13 & 17.

Offences committed in *England* and *Wales* may be tried in any county.

See the offences, s. 11, 13, & 15.

See the other offences, which may be tried in any county. 9 Geo. 2. c. 35. s. 26.

Directions relative to offences committed in Scotland.

XVIII. And be it enacted, That in case any offence, which by this act is declared to be a felony or misdemeanor, shall happen to be committed in that part of *Great Britain* called *Scotland*, or within the limits of any port thereof, or within four leagues of the coasts of the same, information of such offence may be given to any justice of peace, judge ordinary, or judge admiral, depute or substitute, residing nearest the place where such offence may have been committed; who, if he shall see cause, may and shall grant a warrant for committing the person or persons complained of to the common gaol of the county, city, borough, or place, there to lie until he is liberated in due course of law; and such person or persons shall and may be tried before the court of judicatory or circuit courts, or before the judge of the high court of admiralty at *Edinburgh*; or in case the offence be only such as is punishable by hard labour or imprisonment, the same may be tried before the judge ordinary of the county or place where the warrant was granted.

Persons taken before a justice for a misdemeanor (s. 15.) not to be admitted to bail, without entering into a recognizance for their appearance, with two sureties, in the sum of 200*l.* and each surety 100*l.*

XIX. And be it further enacted by the authority aforesaid, That where any person or persons shall, by virtue of this present act, be arrested and taken before any one of his Majesty's justices of the peace, for any offence against this act deemed a misdemeanor, such person or persons shall in no case be admitted to bail, unless he shall first enter into a recognizance, with two sufficient sureties, to his Majesty, his heirs and successors, in the sum of two hundred pounds, and the said sureties in one hundred pounds each, with condition that such person or persons shall appear at the then next ensuing court of oyer and terminer, general gaol delivery, or great sessions, to be holden for such county for which the justice before whom he shall be brought shall act, and answer and plead to any indictment which may be found at or before such court for such misdemeanor; and such recognizance shall forthwith be transmitted to the clerk of assize, or other proper officer of the court of oyer and terminer, gaol delivery, or great sessions, for such county as aforesaid.

No person accused of such misdemeanor in Scotland to be admitted to bail, unless he enter into like recognizance to stand trial.

XX. And be it further enacted, That where any such misdemeanor is committed in *Scotland*, or within the limits of any port thereof, or within four leagues of the coasts of the same, the person or persons accused thereof, and taken before any justice of the peace, or other judge competent in *Scotland*, shall not be admitted to bail, unless he enter into a recognizance, with two sufficient sureties, to his Majesty, his heirs and successors, in the sum of two hundred pounds, and the said sureties in one hundred pounds each, with condition that he shall stand trial, in the way and manner directed by this act, and according to the forms practised in that part of the kingdom.

Officers and seamen wounded in the service of the customs and excise, or their families, if killed, to be provided for by commissioners, as the treasury shall authorize.

XXI. And be it enacted by the authority aforesaid, That in all cases where any officer or seaman, employed in the service of the customs and excise, shall be killed, maimed, or wounded, in the due execution of his office as aforesaid, it shall and may be lawful for the commissioners of his Majesty's customs and excise respectively, to make such provision for the officers and seamen so maimed and wounded, or for the widows and families of such as shall be killed, as they shall be authorized and impowered to do, by warrant from the lord high treasurer, or commissioners of his Majesty's treasury for the time being.

Rewards in case of beating maimed or wounded, or killed in apprehending, or endeavouring to apprehend offenders. See 9 Geo. 2. c. 35. s. 11. Suing the hundred for beating, &c. or rescuing goods. 19 Geo. 2. c. 34. s. 6.

Rewards for apprehending offenders, next clause.

Commissioners of customs to reward officers who shall take offenders against this act.

Specific rewards for apprehending offenders against 9 Geo. 2. c. 35;

XXII. And be it further enacted, That it shall and may be lawful for the commissioners of his Majesty's customs in *England* and *Scotland* respectively, to reward every such officer or officers of his Majesty's navy, customs, or excise, or peace officer, who shall arrest or take any offender or offenders against this act, with such sum or sums of money, as to the said commissioners respectively shall appear fitting and reasonable,

sonable, out of his Majesty's share of the produce arising by the sale of any goods which have been, or may be seized and condemned.

— In case of being maimed, &c. See

that act, s. 11. —
Against 19 Geo. 2. c.
34; that act, s. 10.
9 Geo. 2. c. 35. s. 11.

XXIII. And it is hereby further enacted by the authority aforesaid, That in case any ship or vessel, liable to seizure or examination by this or any other act of Parliament in force, shall not bring to, on being required so to do, or being chased by any cutter or other vessel in the service of his Majesty's navy, having the proper pendant and ensign of his Majesty's ships hoisted, or in the service of his Majesty's revenue of the customs or excise, such cutter or other revenue vessel having a pendant and ensign hoisted with such marks thereon as are now used and worn by vessels in the service of the revenues of customs and excise, in a blue field; it shall and may be lawful for the captain or master, or other person having the charge or command of such cutter or other vessel, in the service of his Majesty's navy, customs, or excise, to shoot at or into such ship or vessel which shall not bring to, after such colours shall be so hoisted as aforesaid, and a gun shall have been fired by such cutter or vessel as a signal; and such captain or other officer, and every person acting in his aid and assistance, or by his direction, shall be, and is hereby indemnified and discharged from any penalties or actions for damages for so doing: And in case any person or persons shall be wounded, maimed, or killed, by or by means of such firing, and the said officer or officers, or other person acting in his or their aid or assistance, or by his or their direction, shall be sued, molested, or prosecuted, or shall be brought before any of his Majesty's justices of the peace, or other justices or persons having competent authority, for or on account of such wounding, maiming, or killing, as aforesaid; all and every such justice or justices, person or persons, is and are hereby authorized and empowered, enjoined and required, to admit every such officer and officers, person and persons, so brought before him or them as aforesaid, to bail; any law, usage, or custom, to the contrary notwithstanding.

Masters of vessels not bringing to at the places for stationing, &c. revenue officers forfeit 100 l. 26 Geo. 3. c. 40. s. 22.
Powers of officers to go on board, &c. 11 Geo. 1. c. 30. s. 1.
Inspection and delivery of manifests. See 26 Geo. 3. c. 40. s. 6.

XXIV. And it is hereby further enacted by the authority aforesaid, That if any *British* ship or vessel, not being in the service of his Majesty's navy, or his Majesty's revenue of the customs or excise, shall carry or hoist any such pendant or ensign as is herein-before mentioned, the master or person having the charge or command of every such ship or vessel shall forfeit the sum of five hundred pounds.

XXV. And it is hereby further enacted by the authority aforesaid, That, from and after the said first day of October one thousand seven hundred and eighty-four, the several clauses, penalties, forfeitures, and restrictions in an act made in the eighth year of the reign of his late Majesty King George the first, and in another act made in the nineteenth year of his present Majesty's reign, for the more effectual preventing the pernicious practices of smuggling, so far as they relate to boats, wherries, pinnaces, barges, gallies, or other vessels, rowing or built to row with more than four or six oars respectively, shall extend to all boats, wherries, pinnaces, barges, gallies, and other vessels, which shall exceed twenty-eight feet in length, from the forepart of the stern to the after-side of the sternpost aloft, and the length of which shall be greater than in the proportion of three feet and an half to one foot in breadth; subject nevertheless to the several provisos and exceptions in the said recited acts particularly mentioned, and not altered by this act.

If suspected vessels shall not bring to, on being required, when chased by any cutter, &c. in the service of the navy, customs, or excise, having a pendant and ensign hoisted, (with such marks, in case of revenue vessels, as are now used, in a blue field) and having fired a gun as a signal, the commander may shoot into them;

and shall be indemnified from actions for damages;

and if he be prosecuted for wounding or killing in consequence thereof, he and his aiders shall be admitted to bail.

Other vessels hoisting such pendant, &c. 500 l. next section.

If persons passing with run goods and armed, resist officer, he may oppose force to force; and if any one wounded or killed, he shall be admitted to bail. 9 Geo. 2. c. 35. s. 35.
26 Geo. 3. c. 40. s. 22.

British vessels not in the service of the navy, or customs, or excise, not to hoist such pendant, or ensign, on penalty of 500 l.

The penalties in act 8 Geo. 1. c. 18. (s. 3.) and in 19 Geo. 3. c. 69. (s. 3.) relating to certain boats, &c. extended to boats exceeding 28 feet in length, and longer than $3\frac{1}{2}$ to 1 in breadth, subject to the exceptions in those acts.

Any open boats of 23 feet and upwards, longer than $3\frac{1}{2}$ to 1 in breadth, found on shore, or within four leagues, forfeited. 28 Geo. 3. c. 34. s. 10.

Unlawful vessels in general. See s. 4.

Masters of vessels arriving at any port, &c. or going outwards in ballast, shall make a true report, and answer questions relative to the voyage, &c. put to them by the proper officer of the customs,

on penalty of 100*l*.

Report of ship's cargo.

See 13 & 14 Car. 2.

c. 11. f. 2.

Bond not to smuggle.

26 Geo. 3. c. 40. f.

15.

Wine imported in any vessel not exceeding 60 tons burthen, shall be forfeited, as also the vessel.

If wine imported in ships, &c. of 60 tons, or under, forfeited, with the ship, &c. and may be seized by officers of customs or excise, (except two gallons each seaman if not so much spirits). 26 Geo.

3. c. 59. f. 7.

Size of casks. 1 Geo. 2. c. 17. f. 7.

Entry of wine before landing. 26 Geo. 3. c. 59. f. 4.

Goods reported, contents unknown, for exportation, may be opened, &c. by the officers of the customs on board, or if necessary brought to the warehouse; and if prohibited goods, or goods liable to forfeiture on being imported, are found, they shall be forfeited; if not prohibited, duties to be paid, unless leave given by commissioners of customs.

Officers of customs may open all bales, &c. reported for exportation, whether contents mentioned in the report or not; and may examine, and if necessary, bring to his Majesty's warehouse for that purpose, unless in ships from Asia, Africa, or America. 27 Geo. 3. c. 32. f. 10.

Master, mariners, or merchants, after they have sold that which pleaseth them, and paid thereof the customs, may freely

XXVI. And it is hereby further enacted by the authority aforesaid; That, from and after the said first day of *October* one thousand seven hundred and eighty-four, the master of every ship or vessel, arriving at any port, harbour, or creek, in this kingdom, or going outwards from any port harbour, or creek, in this kingdom, in ballast, shall, if called upon by the collector or comptroller, or other proper officer of the customs, make a just and true report of such ship or vessel, both inwards and outwards, and answer upon oath to such questions relative to the voyage and navigation of such ship or vessel, as shall be put to him by the collector, comptroller, or other proper officer of the customs, at the port, harbour, or creek, where he shall arrive, or from whence he shall depart, under the penalty of forfeiting one hundred pounds for every neglect, omission, or refusal so to do; which oath the said collector, or other proper officer of the customs, is and are hereby authorised and required to administer: Provided always, That no master, or other person having the charge or command of any ship or vessel in ballast, making report as above required, shall, in respect thereof, be liable to the payment of any fees, other than such as such ship or vessel was subject to pay, previous to the passing of this act.

XXVII. And it is hereby further enacted by the authority aforesaid, That, from and after the said first day of *October* one thousand seven hundred and eighty-four, if any sort of wine shall be imported or brought into *Great Britain*, or into any port, harbour, haven, or creek thereof, in any ship, vessel, or boat, which shall not exceed the burthen of sixty tons, every such ship, vessel, or boat, with all her tackle, furniture, and apparel, and also all such wine as shall be imported or brought therein, together with the casks and package containing the same, shall be forfeited, and shall and may be seized and prosecuted by any officer or officers of the customs, and condemned and disposed of as herein-after is directed.

Hovering ships, this act, f. 1.

Size of ships importing spirits, &c. 5 Geo. 3. c. 43. f. 27.

XXVIII. And whereas the masters of ships and vessels trading from several foreign parts in *Europe* to this kingdom, do frequently bring great quantities of prohibited and other goods, which are liable to high duties, for the purpose of smuggling such goods in this kingdom, and if they are prevented, by the vigilance of the officers of the revenue, from landing such goods, before they arrive at the port or place of their discharge, such masters do then report the bales and packages of such goods, contents unknown, to be exported again, and carried back in the same ship or vessel, to gain an opportunity of running the same on shore in this kingdom, or unshipping them into boats and other vessels for that purpose, in their passage outwards, to the great prejudice of the publick revenue and the fair merchants: And whereas goods are often found on board such ships or vessels, of which the master hath not made any report; for remedy whereof, it is hereby further enacted by the authority aforesaid, That, from and after the said first day of *October* one thousand seven hundred and eighty-four, where the master of any ship or vessel shall report any bales, or other packages of any goods, contents unknown, for exportation in the same ship or vessel, it shall and may be lawful for any officer of his Majesty's customs to open such bales and packages on board such ship or vessel so reported, and examine the contents thereof, or to bring them on shore to his Majesty's warehouse at the custom-house for the port where such report is made, if it shall be necessary, and such officer shall be, and is hereby indemnified, and shall not be liable to any action for so doing;

doing; and in case it shall appear on such examination, that such bales or packages, the contents of which shall have been reported unknown as aforesaid, shall contain any goods which are prohibited to be imported, or are liable to forfeiture upon being imported into this kingdom by any law then in force, all such goods, and the package thereof, shall be forfeited; and in case such goods shall not be so prohibited, such goods shall be chargeable with the duties due thereon, and shall not be permitted to be exported or delivered for that purpose before the legal duties are regularly paid for the same, without the particular leave and direction of the commissioners of his Majesty's customs, or any three or more of them, in England or Scotland respectively; and all goods found on board any ship or vessel, of which no report hath been made by the master as aforesaid, shall be forfeited, any law, custom, or usage to the contrary notwithstanding.

Tobacco not reported is forfeited. 29 Geo. 3. c. 68. f. 25.

Goods not reported, and found after clearing, forfeited. 5 Geo. 1. c. 11. f. 4. ———— *If goods which have been concealed are found after clearing, the master, &c. to forfeit 100l.* 13 & 14 Car. 2. c. 11. f. 5. ———— *Goods found concealed after the report, and not comprized in it, forfeited, and treble the value, and may be seized by officer of customs.* 9 Geo. 2. c. 35. f. 27.

In reports of exciseable liquors the number of casks, &c. and numbers and marks of each, and particular kind of liquor to be specified, or forfeited, and may be seized by officer of excise. 31 Geo. 2. c. 36. f. 7.

See when and how reports are to be made. 13 & 14 Car. 2. c. 11. f. 2.

Powers of excise officers to go on board, &c. 11 Geo. 1. c. 39. f. 1.

depart with the remainder of their goods without custom thereon to be; and. 28 Ldw. 2. c. 13. f. 3. and 20 Ric. 2. c. 4. (not in this collection).

No spirits in casks containing less than 60 gallons to be reported for exportation. 28 Geo. 2. c. 23. f. 1.

No snuff to be reported for exportation. The report void. 29 Geo. 3. c. 68. f. 31.

Goods not reported forfeited.

Seizures may be made by officers of customs or excise, f. 33.

XXIX. 'And whereas by an act, made in the twenty-first year of his Majesty's reign, and other subsequent acts of Parliament now in force, the officers of excise are impowered to seize tea and spirits removing without permits, and the vessels, boats, horses, and other cattle or carriages, used in the removing thereof contrary to the said acts; and it is expedient that his Majesty's officers of the customs should have the like power;' be it therefore further enacted by the authority aforesaid, That any officer or officers of his Majesty's customs shall have the like power to seize and prosecute any tea or spirituous liquors, removed or found removing contrary to the directions of the said recited act or to any other act now in force, and the vessels, boats, horses, and other cattle and carriages employed in removing the same, as is granted by the said recited act, or any other act or acts in force, to any officer or officers of excise; any thing therein contained to the contrary notwithstanding.

Officers of customs to have the like power to seize tea and spirits removing without permits, and the vessels, cattle, &c. as the officers of excise.

21 Geo. 3. c. 55.

XXX. 'And whereas all horses, boats, cattle, or carriages, made use of in the removing, carriage, or conveyance of other goods, contrary to the provisions and directions of certain other acts of Parliament for preventing frauds in the revenue of customs, in such cases respectively made and provided, are also liable to forfeiture; which horses and carriages are sometimes of small value, and the expence of keeping and maintaining such horses from the time of seizure till they can be condemned by the common course of proceeding, is often more than they are worth, by which the officers are and may be discouraged from making such seizures, to the prejudice of the publick revenue;' for remedy whereof, be it further enacted by the authority aforesaid, That all seizures of horses, cattle, carts, waggons, boats, and carriages whatsoever, for being used in the removing, carriage, or conveyance, of any goods, or for any other cause of forfeiture, contrary to this or any other act of Parliament relating to or for preventing frauds in the revenue of the customs, shall and may be examined into, proceeded upon, heard, adjudged, and determined, by and before any two of his Majesty's justices of the peace residing near the place where such seizure shall be made, in such manner, and by such and the like rules, as the seizure of any horses, cattle, or carriages, liable to forfeiture for being used in removing, carrying, or conveying of any prohibited or run goods, may be examined

Seizures of horses, boats, &c. for removing of customable goods, &c. shall be determined by two justices, as the seizures of any horses, &c. for removing run goods.

See 8 Geo. 1. c. 18. f. 16.

mined into, and proceeded upon, heard, adjudged, and determined by any justice or justices of the peace, by virtue of any act of Parliament in force; and such judgement which shall be given in pursuance of this act, are hereby declared to be taken and adjudged good, valid, and effectual in the law, and final to all intents and purposes whatsoever, and not liable to any appeal, or any writ or writs of *certiorari*; any law, statute, or usage to the contrary notwithstanding.

So much of 21 Geo. 3. c. 55. (f. 23.) as requires tea seized by officers of the customs to be sent to London or Edinburgh to be sold, repealed.

XXXI. And it is hereby further enacted by the authority aforesaid, That so much of an act of Parliament, made in the twenty-first year of the reign of his present Majesty King George the third, or any other act now in force, which enacts, That all tea, which shall be seized and arrested by any officer of the customs for any cause of forfeiture, in any part of *England*, dominion of *Wales*, or the town of *Berwick upon Tweed*, or within that part of *Great Britain* called *Scotland*, shall be sent and deposited in some warehouse or warehouses, to be appointed for that purpose by the respective commissioners of the customs in *England* or *Scotland*, within the city of *London* or *Edinburgh* respectively, in order to be there publicly sold, shall be, and the same is hereby repealed; and that it shall and may be lawful for the said respective commissioners to cause all such tea, so seized and condemned according to law, to be sold publickly to the best bidder, at such places as they shall think proper, in the same manner as they might have done, if the said recited act, or any other act requiring such tea to be sent to *London* or *Edinburgh* for that purpose, had not been made; any thing therein contained to the contrary notwithstanding.

Officer making any collusive seizure, or agreeing not to seize any ship or goods, or taking any bribe for not performing his duty, shall forfeit 500*l.* and be incapacitated from serving in any office; and persons giving, offering, or promising officers bribes, shall forfeit 500*l.*

Officer making collusive seizure forfeits 500*l.* and incapacitated to serve in the revenue.

5 Geo. 1. c. 11. f. 24.
Taking any bribe for matters relating to the excise, 10*l.* 15 Car. 2. c. 11. f. 16.

On complaint of any officer's not seizing tea, coffee, or foreign spirits, or not stopping offenders as authorized by 19 Geo. 3. c. 69.

one justice, within three months, may examine, and transmit examination to commissioners; and he is incapacitated to serve in customs or excise if they dismiss him. That act, f. 32.

Granting false permits, &c. transportation. See 23 Geo. 3. c. 70. f. 11.

No fees to be taken by officer of excise. See 1 W. & M. stat. 1. c. 24. f. 15.

Importer or owner of goods collusively seized, forfeits treble value. 5 Geo. 1. c. 11. f. 24.

Any person offering bribe to connive at running goods, or at false or short entry, or to do any act whereby his Majesty may be defrauded, 50*l.* 9 Geo. 2. c. 35. f. 24.

Any person bribing officer to make false return of exciseable liquors, or omit executing his employment, forfeits 10*l.* 15 Car. 2. c. 11. f. 16.

Any person liable to excise duties giving or offering bribe to officer to do any act contrary to his duty, or omit doing his duty, or connive at or conceal fraud, 500*l.* 11 Geo. 1. c. 30. f. 40.

Bribery in wine, 100*l.* See 26 Geo. 3. c. 59. f. 44. — In tobacco and snuff, 500*l.* See 29 Geo. 3. c. 68. f. 150. — Cambrics and lawns, 50*l.* See 4 Geo. 3. c. 27. f. 32.

Vessels and goods forfeited by this act, or by 19 Geo. 3. c. 69. may be seized by any

XXXIII. And it is hereby further enacted by the authority aforesaid, That the ships, vessels, boats, and goods, forfeited by this act, or by the before-mentioned act, made in the nineteenth year of his present Majesty's

Majesty's reign, shall and may be seized by any officer or officers of the customs or excise; and the same, and the several forfeitures and penalties herein-before inflicted, shall be, one moiety to his Majesty, his heirs and successors, and the other moiety to any officer or officers of the customs or excise who shall sue and prosecute for the same; and shall and may be sued for, prosecuted, condemned, recovered, and applied (except otherwise directed by this act), in the manner directed by an act made in the third year of the reign of his present Majesty, (intituled, *An act made for the further improvement of his Majesty's revenue of customs; and for the encouragement of officers making seizures; and for the prevention of the clandestine running of goods into any part of his Majesty's dominions*); and all such ships, vessels, and boats, shall, upon condemnation, be broken up or destroyed, or used and disposed of in the same manner, and shall be subject to the same rules and restrictions, in all respects not altered by this act, as ships or vessels of the burthen of one hundred tons, or any lesser burthen, are subject and liable to by law.

officer of customs or excise.

Forfeitures and penalties to be distributed in moieties.

Same direction, f. 38.

Vessels and boats to be prosecuted as by 3 Geo. 3. c. 22. (f. 6.)

and be broken up or used, as vessels of 100 tons, or under.

Ships, &c. forfeited by 19 Geo. 3. c. 69, which by former acts were liable to be burnt, are to be broken up, if not fit or necessary for 8 Geo. 1. c. 18. f. 2.

his Majesty's service. That act, f. 6.———Vessels liable to be burnt.

Ships, &c. condemned may be used in the service of the customs or excise. See 12 Geo. 1. c. 28. f. 14.

Or may be sold to the admiralty or navy. This act, next clause.

If not calculated for smuggling may be sold. 28 Geo. 3. c. 34. f. 6.

Rewards when broken up. See 23 Geo. 3. c. 34. f. 5.

Vessels or boats seized by virtue of 27 Geo. 3. c. 32. to be disposed of as by this act. See 27 Geo. 3. c. 32. f. 8.

Vessels or boats seized under any act relating to tobacco or snuff, to be broken up, or used or sold under like rules. See 29 Geo. 3. c. 68. f. 144 & 145.

XXXIV. Provided nevertheless, in case any ship or vessel, liable to be broken up or destroyed, shall be necessary and fit for the service of his Majesty in his royal navy, it shall and may be lawful for the commissioners of customs or excise respectively, if they think proper, to cause such ship or vessel, instead of being broken up or destroyed, to be sold to the officers appointed by the lord high admiral of *Great Britain*, or the commissioners of the admiralty, or commissioners of the navy, for that purpose, and to direct one moiety of the produce of such sale, after the charges of condemnation and other charges are deducted, to be paid into the exchequer, to the use of his Majesty, and the other moiety to the officer who sued and prosecuted for the same.

Condemned vessel, if fit for his Majesty's service, may be sold to the officers appointed by the admiralty or navy boards.

Breaking up, if not fit for such service, preceding clause.

Using in the service of the customs or excise, 12 Geo. 1. c. 28. f. 14.———Selling, 28 Geo. 3. c. 34. f. 6.

XXXV. 'And whereas, by an act made and passed in the twenty-third year of the reign of his present Majesty, (intituled, *An act for the more effectual preventing the illegal importation of foreign spirits, and for putting a stop to the private distillation of British-made spirituous liquors; for explaining such part of the act imposing a duty upon male servants, as relates to the right of appeal from the justices of the peace; to amend and rectify a mistake in an act of the last session of Parliament, with respect to the removal of tea from one part of this kingdom to other parts thereof; and for preventing vexatious actions against officers of excise acting in pursuance of the authority given by excise statutes*), divers regulations are made for the more effectual preventing vexatious suits against the officers of excise, and their assistants, acting under the authorities and powers to them given by the several statutes made for securing the duties of excise and inland duties; which regulations ought to be extended to officers of the customs, and their assistants, acting under the authorities and powers to them given by the several statutes made for securing the duties of the customs; be it enacted, That all and every clause, matter, and regulation in the said act contained, touching and concerning any action to be brought against any officer or officers of the excise, or against any person or persons acting by his or their order, and in his or their aid, for any thing done in the execution of, or by reason of his or their office, or any proceeding thereupon, shall be extended to all actions to be brought against any officer or officers of the customs, or against

23 Geo. 3. c. 70. f. 29. and the following clauses. (Regulations for preventing vexatious suits against officers of excise.)

All the regulations in the recited act touching actions brought against excise officers, and their aids, extended to officers of the customs.

Similar regulations enacted for all cases of

*customs and excise. 28
Geo. 3. c. 37. s. 23.
and the following
clauses.*

No claim to be entered to any vessel or goods seized and returned into the exchequer, unless in the real names of the owners or proprietors thereof.

Oath to be made by the owners before a baron of the exchequer,

or by the agent or solicitor, if the owners are not resident in London or Edinburgh, as to the property thereof.

Taking a false oath perjury.

Capias in the first instance for smuggling.

8 Geo. 1. c. 18. s. 15.

—Security for costs, next clause.

*3 Geo. 3. c. 22. s. 8.
(Claimant of goods,
ships, &c. to give 60l.
security to pay costs.)*

any person or persons acting by his or their order, and in his or their aid, for any thing done in the execution of or by reason of their office, and to all proceedings in every such action, in as full and ample manner as if the officers of the customs had been named and included in the said act.

XXXVI. ‘ And whereas, upon seizures made by officers of the customs and excise, which are returned into the court of exchequer, groundless and vexatious claims are frequently entered in fictitious names by persons who have not any property in the goods, whereby the publick revenue and the officers making such seizures are put to great expence in the prosecution and condemnation thereof;’ for remedy whereof, be it further enacted by the authority aforesaid, That, from and after the first day of October one thousand seven hundred and eighty-four, no claim shall be permitted to be entered to any ship, vessel, or goods, seized for any cause of forfeiture, and returned into his Majesty’s courts of exchequer in *England* or *Scotland* respectively, unless such claim is entered in the true and real name or names of the owner or owners, or proprietor or proprietors of the ship, vessel, or goods so claimed, describing the place of the residence, and the business or profession of such person or persons; and if such person or persons shall reside at *London* or *Edinburgh*, or within the liberties thereof, oath shall be made before one of the barons of the said courts of exchequer respectively, that the ship, vessel, or goods so claimed, was really and truly the property of him, her, or them, at the time of such seizure; but if such person or persons shall not be resident in *London* or *Edinburgh*, or the liberties thereof, then, and in such case, oath shall be made, in like manner, by the agent or attorney, or solicitor by whom such claim shall be entered, that he has full and legal authority and directions from such owner or proprietor to enter such claim, and that, to the best of his knowledge and belief, such ship, vessel, or goods were, at the time of the seizure thereof, *bona fide*, and truly, the real property of the person or persons in whose name or names such claim is entered; which oath shall be respectively indorsed and certified on the back of the indenture of appraisement upon which such claim shall be entered; and on failure thereof, the ship, vessel, or goods, shall be absolutely condemned, and judgement shall be entered thereon by default, according to the usual method of proceedings of the court, in the same manner as if no claim had been entered thereto; and every person or persons who shall be convicted of making or taking a false oath to any of the facts hereinbefore directed or required to be sworn, shall be deemed guilty of perjury, and shall be liable to the pains and penalties to which persons are liable for wilful and corrupt perjury.

XXXVII. ‘ And whereas, by an act, made in the third year of his Majesty’s reign, (intituled, *An act for the further improvement of his Majesty’s revenue of customs; and for the encouragement of officers making seizures; and for the prevention of the clandestine running of goods into any part of his Majesty’s dominions*), it is, amongst other things, enacted, That every person, upon entry of any claim in the court where any seizure shall be prosecuted, shall be obliged to give security in the penalty of sixty pounds, to answer and pay the costs occasioned by such claim: And whereas the penalty of sixty pounds, in many cases, is not sufficient to answer the costs occasioned by such claim, and the persons who enter into recognizances as the securities for such costs, are very often hired for that purpose, and are not of substance or ability to answer and pay the costs for which they are security, and frequently abscond and are not to be found, so that no part of the costs can be recovered from them, to the dimi-

nution

‘nution of the publick revenue, and the great loss and discouragement of officers making such seizures;’ for remedy whereof, it is further enacted by the authority aforesaid, That, from and after the first day of *October* one thousand seven hundred and eighty-four, upon the entry of any claim to any ship, boat, or other vessel, or to any goods seized for any cause of forfeiture, the person or persons who shall enter the claim as the owners or proprietors thereof (in case such claimant shall reside in the kingdom of *Great Britain*), shall be bound, with two other sufficient securities, in the penalty of one hundred pounds, to answer and pay the costs occasioned by such claim; and if such owner or proprietor shall not reside in *Great Britain*, then, and in such case, the attorney or solicitor, by whose directions such claim shall be entered, shall, in like manner, be bound with two other sufficient securities in the like penalty, to answer and pay the costs occasioned by such claim; any law, custom, or usage, to the contrary notwithstanding.

XXXV!II. And be it further enacted by the authority aforesaid, That one moiety of the several penalties and forfeitures in this act mentioned shall be to the use of his Majesty, his heirs and successors, and the other moiety shall be to the use of such person and persons as shall inform, prosecute, or sue for the same, (except in such cases where any other appropriation or distribution of the said penalties is made by this act, or by any other act or acts); and that all the same penalties and forfeitures shall and may be prosecuted and sued for, and the causes and controversies arising thereupon tried, heard, and determined, in any of his Majesty’s courts of record at *Westminster*, or in the court of exchequer at *Edinburgh*, respectively, (except where any provision is made to the contrary by this or any other law or statute now in force), wherein no essoin, protection, wager of law, or more than one imparlance, shall be allowed.

XXXIX. And it is hereby further enacted by the authority aforesaid, That if any action or suit shall be brought or commenced against any person or persons, for any matter or thing by him or them done or executed by virtue of or in pursuance of this act, such action or suit shall be commenced within three months next after the matter or thing done, and shall be laid in the proper county; and the defendant or defendants in such action or suit shall and may plead the general issue, and give this act and the special matter in evidence at any trial to be had thereon, and that the same was done in pursuance of, and by authority of this act; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, or discontinue his, her, or their action or prosecution, or judgement shall be given against him, her, or them, upon demurrer or otherwise, then such defendant or defendants shall have treble costs awarded to him or them, against such plaintiff or plaintiffs.

Every claimant of any vessel or goods seized (if resident in *Great Britain*) shall be bound, with two sureties, in a penalty of 100*l.* to pay costs;

but if not resident, his attorney shall be bound in like manner.

No claim except in the owner’s name, *f. 36.*

Powers to restore ships, &c. *f. 2.*

Penalties and forfeitures how to be recovered and applied.

By *f. 33.* also, it is enacted, that ships and goods forfeited by this act shall be disposed of in moieties.

Limitation of actions to three months.

General issue and treble costs.

Same limitation, general issue, treble costs, and notice of action, with other regulations, in all cases of customs and excise. 28 *Geo. 3. c. 37. f. 23.* and the following clauses.

Anno vicefimo quarto

GEORGE III. Regis.

S T A T. II. C A P. XLVIII.

An Act for better securing the Duties on Starch and Sope.

‘ **W**HEREAS the fraudulent practice of making starch in un-
 ‘ entered places, without paying the duties imposed thereon
 ‘ by law, has very much increased of late, to the great loss
 ‘ of the revenue, and to the injury of the fair traders: And whereas
 ‘ by an act made in the tenth year of the reign of our late sovereign
 ‘ Queen Anne, amongst other things, for laying new duties on starch,
 ‘ all makers of starch in Great Britain are required to give notice in
 ‘ writing, at the office for the duties on starch next to the place where
 ‘ such starch shall be made, of their respective names and places of
 ‘ abode, and of every workhouse, storehouse, room, and other place
 ‘ by them used in and for the making, drying, and keeping of starch,
 ‘ or of flour, meal, or other materials proper to be made into starch,
 ‘ under the penalty of fifty pounds: And whereas by an act made in
 ‘ the nineteenth year of the reign of his present Majesty, for better se-
 ‘ curing the duties on starch, every maker of starch is required to de-
 ‘ liver to the officer who surveys his starch-house, an account in writing,
 ‘ containing as well an exact description of every room and place by
 ‘ him made use for the making, drying, or keeping of starch, as also
 ‘ of every vessel or utensil used by him for the making of starch, before
 ‘ he presumes to use the same, under a penalty of fifty pounds: And
 ‘ whereas the said penalties have been found ineffectual, and not suf-
 ‘ ficient to prevent the fraudulent and secret making of starch, by
 ‘ ill-disposed persons in obscure places, without paying the duties for
 ‘ the same:’ For remedy thereof, be it enacted by the King’s most ex-
 ‘ cellent Majesty, by and with the advice and consent of the Lords spi-
 ‘ ritual and temporal, and Commons, in this present Parliament assem-
 ‘ bled, and by the authority of the same, That, from and after the twen-
 ‘ tieth day of September one thousand seven hundred and eighty-four, no
 ‘ maker of starch within Great Britain shall erect, set up, alter, change,
 ‘ enlarge, or make use of, any workhouse, storehouse, room, or other
 ‘ place, for the making, drying, or keeping of starch, or for the keep-
 ‘ ing any flour or meal, or other materials proper to be made into starch,
 ‘ or use any fat, trough, kiln, stove, box, utensil, or other vessel, for
 ‘ the making of starch, without first giving notice in writing thereof, and
 ‘ of his or her respective name or place of abode, or unless such notice
 ‘ thereof shall have been before given in writing at the office for the
 ‘ said duties on starch, next to the place where such starch shall be
 ‘ made; and if any maker of starch within Great Britain shall erect, set
 ‘ up, alter, enlarge, or make use of, any workhouse, storehouse, room,
 ‘ or other place, for the making, drying, or keeping of starch, or for
 ‘ the keeping any flour, meal, or other materials proper to be made
 ‘ into starch, or shall use any fat, trough, kiln, box, utensil, or other
 ‘ vessel, for the making of starch, without giving such notice thereof,
 ‘ and of his or her name and place of abode as aforesaid, or without
 ‘ delivering to the officer who surveys his or her starch-house, an ac-
 ‘ count

10 Ann. c. 46. s. 10.
 (Starchmaker to give
 notice of his name,
 abode, and places, and
 utensils, on penalty of
 50 l.)

19 Geo. 3. c. 40. s. 12.
 (Maker to deliver offi-
 cer a description in
 writing, of each place
 and utensil, on penalty
 of 50 l.)

No starchmaker to
 erect, alter, or use
 any workhouse, &c.
 for making or keep-
 ing of starch, or the
 materials thereof, or
 use any utensil, with-
 out giving proper no-
 tice to the next of-
 fice, and delivering
 officer a description
 of each, on penalty
 of 200 l.

Utensils to be marked
 and numbered by direc-
 tion of surveyor or su-
 pervisor, at maker’s
 expence, 50 l. 19 Geo.
 3. c. 40. s. 12.

Square or oblong
 boxes only to be used,
 10 l. 4 Geo. 2. c. 14.
 s. 1.

Materials found in
 private place, and un-
 entered utensils, for-
 feited. 10 Ann. c. 26.
 s. 22.

count in writing, containing as well an exact description of each and every room and place by him or her made use of for the making, drying, or keeping of starch, as also of each and every vessel or utensil by him or her made use of for the making of starch; then, and in every such case, the offender therein, for every such offence, shall forfeit the sum of two hundred pounds.

Starch privately making, and materials found under warrant, forfeited, and 50l. 4 Geo. 2. c. 24. f. 4.

Starch and hair powder made in private place, and found in any ship or vessel, 4 Geo. 2. c. 14. f. 3.

or carrying in any carriage, forfeited, with the horses, and 2l. per cwt. See 4 Geo. 2. c. 14. f. 3.

Assisting in privately making starch, next section. Starch lodged or concealed to defraud. See 4 Geo. 2. c. 14. f. 4.

Maker must pay to church and poor, or entry void. See 19 Geo. 3. c. 40. f. 1.

Name, and word Starchmaker, over the door, &c. This act, f. 3.

Licence at 5l. per Ann. 24 Geo. 3. stat. 2. c. 42. f. 1.

Entry by hair powder maker. 4 Geo. 2. c. 14. f. 6.

Entrance, and charging duty. 10 Ann. c. 26. f. 14.

Entry by stone blue maker. 26 Geo. 3. c. 51. f. 21.

II. 'And, in order to deter persons from assisting the proprietors of private and unentered starch-houses in carrying on their fraudulent practices,' be it further enacted by the authority aforesaid, That, from and after the said twentieth day of September one thousand seven hundred and eighty-four, when any officer or officers of excise shall discover that the making of starch is carried on in any private workhouse, room, or place, whereof no such notice as aforesaid has been given at the next office for the duties on starch, and shall at the same time discover in the workhouse, storehouse, room, or place, where such private making of starch shall be so discovered, any person or persons knowingly assisting, or anyways concerned in carrying on such private making of starch, every such or persons so discovered shall forfeit and lose the sum of thirty pounds, over and above all penalties and forfeitures that the proprietor or maker of such starch shall be liable to; and it shall be lawful for the officer and officers of excise, and all other persons acting in their aid, to stop, arrest, and detain, all and every person and persons so discovered in such workhouse, storehouse, room, or place, and to convey the said person or persons before one or more justice or justices of the peace for the county, riding, division, city, or liberty respectively, wherein such persons shall be so discovered as aforesaid; and it shall be lawful for such justice or justices of the peace respectively, on confession of the party, or on proof by the oath of one or more credible witness or witnesses, to convict the person or persons so discovered as aforesaid; and the person or persons so convicted shall, immediately on such conviction, pay the said sum of thirty pounds into the hands of the officer who shall have conveyed such offender before such justice or justices of the peace, to be applied in manner herein-after directed; and on such offender or offenders refusing or neglecting to pay the said sum of thirty pounds, the justice or justices so convicting as aforesaid shall, by warrant or warrants under his or their hand and seal, or hands and seals, commit the offender or offenders to the house of correction for the said county, riding, division, city, or liberty respectively, there to remain and be kept to hard labour for the space of six months, to be reckoned from the day of such conviction, and the person or persons so committed shall not be discharged until he, she, or they shall have paid the said sum of thirty pounds, or until the expiration of the said six months; and in case the person or persons so convicted shall be again discovered in any workhouse, storehouse, room, or place, where the making of starch shall be so privately carried on, assisting, or otherwise concerned in carrying on such private making of starch, he, she, or they, so again offending, shall, upon the like conviction, forfeit and pay, for such second offence, the sum of sixty pounds, and shall be committed to the house of correction in manner aforesaid, there to remain for and during the term of one year, or until the said sum of sixty pounds shall be paid.

Persons assisting in making starch in unentered houses to forfeit 30l. over and above all penalties that the maker is liable to.

Officers may arrest such persons, and convey them before a justice, who may convict.

Obstruction, 100l. f. 6.

Persons convicted to pay 30l.

If offender refuse to pay the penalty, he may be committed for six months, or till fine paid.

Penalty on a second offence, double.

Entries of places by maker, on penalty of 200l. &c. See f. 1.

III. And, for the further preventing the clandestine making of starch, be it also enacted by the authority aforesaid, That, from and after the said twentieth day of September one thousand seven hundred

The name of every starch-maker to be painted over the door, or on the front of the

starch-house, &c. on penalty of 100*l*.

and eighty-four, every person who shall make starch within *Great Britain* shall cause to be painted, in large legible letters of at least three inches in length, over the outward door, or in some conspicuous part of the front of his or her starch-house, the christian and surname of such starch-maker, with the addition of the word *starch-maker*; and if any person shall make starch within *Great Britain* without having his or her christian and surname, with the addition of the word *starch-maker* so as aforesaid painted over the outward door, or in some conspicuous part of the front of his or her starch-house, he or she so offending shall forfeit the sum of one hundred pounds.

No starch exceeding 28 pounds shall be removed, unless the word *Starch* be legibly marked in letters of at least three inches long, on the package, on forfeiture, with the vessels, boats, cattle, and carriages.

Dealer or seller, &c. receiving starch not so marked on the package, next clause.

Starch not stamped, loose starch exceeding 28 pounds, and scrapings of starch found removing or removed, forfeited, with boats, vessels, cattle, and carriages. 26 Geo. 3.

c. 51. f. 13. and 27 Geo. 3. c. 31. f. 23.

Starch and hair powder suspected to be made in private place, or clandestinely imported or reloaded, and found in any ship or vessel, or carrying in any carriage, forfeited, with horses and 5*l*. per cwt. See 4 Geo. 2. c. 14. f. 3.

Starch stamped for exportation and found on land, except where packed, or removing thence to the ship, forfeited, 26 Geo. 3. c. 51. f. 8.

Removing before charged, &c. penalties. See 4 Geo. 2. c. 14. f. 2.

Dealers receiving more than 28 pounds of starch not marked as aforesaid, forfeit 200*l*.

Dealer or maker having unstamped starch, loose starch exceeding 28 pounds, or scrapings, in his possession, forfeits the starch, &c. and 10*s*. per lb. 26 Geo. 3. c. 51. f. 13.

Hair powder, or stone blue maker, receiving such starch &c. incurs like forfeiture and penalty. Same act, f. 24.

Starch-makers obstructing officers in executing this or any other act, to forfeit 100*l*.

Officers by day or by night, without a constable, may enter the house, boiling-house, &c. of any sope-maker, and take an account of the sope made, and also of the materials for making thereof, and stay as long as he thinks fit.

Maker obstructing officer forfeits 50*l*. f. 10.

Officer might enter

IV. And be it further enacted by the authority aforesaid, That, from and after the said twentieth day of *September* one thousand seven hundred and eighty-four, when any starch, exceeding the quantity of twenty-eight pounds weight, shall be removed or carried by land or by water, the word *Starch* shall be painted or marked in legible letters, of at least three inches in length, on every chest, cask, sack, or other package wherein such starch shall be contained; and any starch, exceeding the quantity of twenty-eight pounds weight, which shall be found removing or carrying, or removed or carried, by land or by water, in any chest, cask, sack, or other package, not having the word *Starch* so painted or marked thereon, after the said twentieth day of *September* one thousand seven hundred and eighty-four, shall be forfeited, together with the chest, cask, sack, or other package containing the same, and the boat or vessel, horses or other cattle, waggon, cart, or other carriage, made use of in removing or carrying the same.

V. And be it further enacted by the authority aforesaid, That, from and after the said twentieth day of *September* one thousand seven hundred and eighty-four, if any dealer in, or seller of starch, shall at any time knowingly receive into his custody any quantity of starch, exceeding twenty-eight pounds weight, not having the word *Starch* so as aforesaid painted or marked on the chest, cask, sack, or other package containing the same, he or she so offending shall forfeit the sum of two hundred pounds.

VI. And be it further enacted by the authority aforesaid, That, from and after the said twentieth day of *September* one thousand seven hundred and eighty-four, if any maker of starch shall obstruct or hinder any of the officers for the duties upon starch in the execution of any of the powers and authorities given to him or them by this or any other act for the ascertaining or securing the duties upon starch, the person or persons offending therein shall, for every such offence, forfeit and lose the sum of one hundred pounds.

VII. 'And whereas, notwithstanding the laws now in force for securing the duties on sope, many frauds are still frequently practised, to the great loss of the revenue, and to the injury of the fair trader, and some better regulations in the manner of carrying on the sope-making business are still wanting;' for remedy thereof, be it enacted by the authority aforesaid, That, from and after the twentieth day of *September* one thousand seven hundred and eighty-four, all and every the officers of excise shall at all times, by day or by night, and without waiting for the presence of a constable or peace officer, be permitted, upon his or their request, to enter into the house, boiling-house, warehouse,

warehouse, or other place whatsoever, belonging to or used by any maker or makers of any sope whatsoever, and, by gauging or weighing of the sope, or otherwise, as to such officer shall seem most proper and convenient, to take an account of the just quantity of the sope which shall have been made by such maker or makers of sope from time to time; and also to take an account of all materials for the making of sope, in the possession or custody of such maker or makers of sope; and all and every the officers of excise shall be permitted to stay and remain in such house, boiling-house, warehouse, or other place, belonging to or used by such maker or makers of sope, or in any of such places, so long as such officer or officers shall think fit.

Taking account of materials, and charging. See f. 11.

VIII. And for the better preventing the frauds frequently committed by divers makers of sope, be it further enacted by the authority aforesaid, That, from and after the said twentieth day of *September* one thousand seven hundred and eighty-four, no maker of sope shall have or keep any pipe or other conveyance from or to any copper or pan made use of in the boiling or making of sope, save and except one moveable pump for taking out salt or spent lees, which pump shall be taken out of such copper or pan before the copper or pan shall be locked down by the officer; and that no maker of sope shall have any cock or perforation or hole in the side or curb, or bottom or cover of his or her boiler or copper, nor shall have any part of the curb moveable, nor shall use any syphon, crane, or trinket, but shall take out all lees, sope, or other ingredients, contained in the said copper or boiler, by a pump, or by a ladle only; on pain that any maker of sope, having or keeping any pipe or other conveyance from or to any copper or pan made use of in the boiling or making of sope, save and except such pump as aforesaid, or having any cock or perforation or hole in the side or curb, or bottom or cover of his or her boiler or copper, or having any part of the curb moveable, or using any syphon, crane, or trinket, shall forfeit and lose, for every such offence, the sum of five hundred pounds: Provided always, That it shall be lawful for every maker of sope to have, in the cover of his or her copper or boiler, small holes, not exceeding one eighth of an inch in diameter, for the steam to escape through the same.

Securing the cover, furnace door, and ash-hole, next clause.

IX. And be it further enacted by the authority aforesaid, That, from and after the said twentieth day of *September* one thousand seven hundred and eighty-four, the copper and furnace door, and ash-hole door of every copper, pan, or other utensil used by any maker of hard sope for the boiling or making of sope, shall, and they are hereby required to be securely locked, fastened, and sealed down, by the officer or officers of excise who survey such trader, at all times, except when such copper, pan, or other utensils, shall be at work, or shall be opened for repairing the same, or for the inspection of an officer or officers of excise; and proper locks and keys, and all other necessary fastenings, for securing and sealing the said covers and furnace and ash-hole doors of every such copper, pan, or other utensil, shall be provided by the respective surveyors and supervisors of excise of the respective districts or divisions in which such makers of sope shall respectively reside, at the expence of the respective makers in each division or

at all times, and take account, (but if by night with constable), and obstruction 201. 10 Ann. c. 19. f. 12 & 15.

When any utensil for hard sope is secured, superior officers may enter between morning five and evening eleven, and unlock, open, and examine, and obstruction 1001. 17 Geo. 3. c. 52. f. 9.

Examining the copper when cleansed. See 17 Geo. 3. c. 52. f. 14. Notice of places. See 10 Ann. c. 19. f. 6.

No sope-maker to have any pipe or conveyance to or from any copper or pan, except one moveable pump, which shall be taken out before the cover is locked down;

nor any cock or hole in the side or curb, &c. of his boiler, nor have any part of the curb moveable, nor use any syphon, crane, or trinket (small holes in the cover, not exceeding an eighth of an inch diameter, excepted), on penalty of 500*l.*

*No private pipe whereby sope or materials may be conveyed from copper or other utensil, 200*l.* 17 Geo. 3. c. 52. f. 10.*

Copper to be cleansed and examined monthly. See 17 Geo. 3. c. 52. f. 14.

The cover and furnace door, and ash-hole of hard sope copper, to be kept locked and sealed by the officer, except when at work, or opened for repairing, or inspection.

(a)

Locks and keys and other necessary fastenings to be provided by the surveyors and supervisors, at the expence of the makers.

(b)

(a) *Maker obstructing forfeits 50*l.* f. 10.*

Cover was to be locked and sealed as soon as fire damps or drawn, when any thing of a sope quality left in the copper. 5 Geo. 3. c. 43. f. 15.

Furnace door to be locked and fastened as soon as fire damps, &c. 17 Geo. 3. c. 52. f. 6.

(b) *Refusing to pay for locks, keys, and fastenings to the covers, 201. 5 Geo. 3. c. 43. f. 15; or for locks, &c. to the furnace doors, 501. 17 Geo. 3. c. 52. f. 7.*

12 hours notice of opening within the limits, 24 without.

Like notice of opening the cover, 5 Geo. 3. c. 43. s. 15. and the furnace door, 17 Geo. 3. c. 52. s. 8.

Notices of charging and lighting fire. See s. 12.

Notice of cleansing copper monthly, 17 Geo. 3. c. 52. s. 14.

Any person clandestinely opening any copper, &c. or damaging, fastening, shall forfeit 100*l*.

Opening cover, or damaging, &c. was 20*l*. 5 Geo. 3. c. 43. s. 15; furnace door, 100*l*. 17 Geo. 3. c. 52. s. 8.

Sope-makers obstructing officers in executing any act, to forfeit 50*l*.

Officers to take account as often as they think fit, of all materials for making sope in the maker's possession.

Maker obstructing forfeits 50*l*. preceding clause.

Like power, 10 Ann. c. 19. s. 14; and obstruction, 20*l*. s. 15.

Sope-maker to provide scales and weights, and assist the officer in weighing and taking account, on penalty of 20*l*.

(a)

Duties to be charged for a decrease of the following materials.

(b)

Oil:

Rendered tallow:

Kitchen stuff and tallow:

If copper charged with rough fat or kitchen grease, 8 lb. of rough fat to be deemed equal to 7 lb. of tallow; and 5 lb. of rough equal to 4 lb. of clean kitchen grease, s. 13.

Tallow, rosin, and oil.

district; and whenever such maker of sope shall be desirous of opening such copper, pan, or other utensil, or the furnace or ash-hole door thereof, and shall have given to the officer of excise of the division or district, twelve hours notice thereof, if such maker of sope shall reside within the limits of the chief office of excise in *London*, or twenty-four hours notice thereof, if such maker of sope shall reside in any other part of *Great Britain*, then the officer of excise shall attend to open such copper, pan, or other utensil, or the furnace or ash-hole door thereof; and if by any means, art, device, or contrivance whatsoever, any person shall open any such copper, pan, or other utensil, or the furnace or ash-hole door thereof, after the same shall have been locked and secured as aforesaid, before the same shall have been unlocked and opened by the officer of excise, or shall wilfully damage or hurt any such lock or other fastening, every such person shall, for every such offence respectively, forfeit and lose the sum of one hundred pounds.

X. And be it further enacted by the authority aforesaid, That, from and after the said twentieth day of *September* one thousand seven hundred and eighty-four, if any maker or makers of sope shall obstruct or hinder any officer of excise in the execution of the powers or authorities given to him or them by this or any other act for the ascertaining or securing the duties upon sope, the person or persons offending therein shall, for every such offence, forfeit and lose the sum of fifty pounds.

XI. And, for the better preventing the clandestine making of sope, without payment of the duties for the same; be it further enacted by the authority aforesaid, That, from and after the said twentieth day of *September* one thousand seven hundred and eighty-four, it shall be lawful for any officer or officers of excise to take an account from time to time, as often as he or they shall think fit, by gauging, weighing, or otherwise, as to him or them shall seem most proper and convenient, of all tallow, oil, rosin, and grease of every kind, and of all materials for making sope, which any maker of sope shall at any time have in his possession; and such maker of sope shall provide proper scales and weights, and assist the officer in weighing and taking such account, on pain of forfeiting twenty pounds: And in case such officer shall find any decrease of any such materials for making sope, and shall not receive a satisfactory account thereof, such officer shall charge such maker of sope with duties for such decrease, according to the rates and proportions following; (that is to say),

For every fourteen hundred weight, or two hundred and ten gallons of oil so missing, such officer shall charge any maker of hard sope with the duties on twenty hundred weight of hard sope:

For every thirteen hundred weight of rendered tallow so missing, such officer shall charge any maker of hard sope with the duties on twenty hundred weight of such sope:

For every thirteen hundred weight and two quarters of kitchen stuff and tallow so missing, such officer shall charge the maker of hard sope with the duties on twenty hundred weight of such sope:

For every fourteen hundred weight of tallow, rosin, and oil, so missing, such officer shall charge any maker of yellow, brown, or rosin sope, with the duties on twenty hundred weight of such sope.

(a) Scales and weights to be provided for weighing sope, and maker to assist officer, on penalty of 10*l*. 10 Ann. c. 19. s. 13. False, unjust, or insufficient scales or weights, &c. See 10 Geo. 3. c. 44. s. 1.

(b) By 10 Ann. c. 19. s. 14. the charge not to exceed 14 gallons of ingredients for every barrel of sope consisting of 256 lb. Weighing materials into the copper, and charging from thence. See s. 13.

XII. And be it further enacted by the authority aforesaid, That every maker and makers of sope, before he, she, or they shall charge his, her, or their copper or boiler with any materials for making of sope, shall give to the officer of the division or place where such sope is intended to be made, notice in writing of the particular time and hour when such maker of sope intends to charge his or their copper or boiler, as herein-after is mentioned; (that is to say), If such sope is intended to be made at any place within the limits of the head office of excise in London, then such notice shall be by the space of twelve hours next before the time of charging such copper or boiler; and if such sope is intended to be made at any other place, out of the limits aforesaid, then such notice shall be by the space of twenty-four hours next before the time of charging such copper or boiler; on pain of forfeiting and losing the sum of one hundred pounds at every time when any maker of sope shall begin to charge his or her copper or boiler without first giving such notice as aforesaid: And if such maker of sope shall not begin to charge his or her copper or boiler within the space of three hours next after the particular time or hour mentioned in such notice, then such notice shall be void; and every maker of sope who, after the expiration of the said time, shall begin to charge his or her copper or boiler, without having first given a new or other like notice as aforesaid, shall forfeit and lose the sum of one hundred pounds.

XIII. And be it further enacted by the authority aforesaid, That every maker of sope shall, before charging his or her copper or boiler with any materials for making of sope, weigh, in the presence of the officer, all the rosin, tallow, greafe, or other materials with which such maker of sope intends to charge his or her copper or boiler, and all such rosin, tallow, greafe, or other materials, shall be put into the copper or boiler in the presence of the officer; and in case the quantity of hard sope, afterwards produced therefrom, shall be found by the gauge in the frames to be less than ought to have been produced according to the rates and proportions herein-before mentioned, then the deficiency therein shall be charged with the duties thereupon, according to the rates and proportions herein-before mentioned: Provided always, that if any maker of sope shall have charged the copper or boiler with rough fat or rough kitchen greafe, then eight pounds of rough fat shall be deemed equal to seven pounds of tallow, and five pounds of rough kitchen greafe shall be deemed equal to four pounds of clean kitchen greafe.

XIV. And be it further enacted by the authority aforesaid, That no maker or makers of hard sope shall, after the twentieth day of September one thousand seven hundred and eighty-four, sell any hard sope but in the shape or form of cakes or bars, or what is commonly called or known by the name of *Ball Sope*; and that all scraps and parings of hard sope shall be returned into the copper or boiler, in the presence of the officer immediately after the sope that has been put into the frames from any one boiling shall have been cut up for sale; on pain that every maker of hard sope, selling any such hard sope in any other form than as aforesaid, or not returning all scraps or parings of hard sope into the copper or boiler, in the presence of the officer, immediately as aforesaid, shall forfeit the sum of one hundred pounds for each offence.

maker selling, or sending out, forfeits 100l. Allowance of one in every ten of hard sope for waste and other losses.

All sope-makers to give notice to the officer before they charge their copper, 12 hours within, 24 without the limits, on penalty of 100l. and notice void in three hours.

Notice 12 hours within the bills, 24 without, of beginning any making, 50 l. 11 Geo. 1. c. 20. f. 33. and notice void in six hours within the bills, twelve without, f. 35.

Hard sope-maker to give such notice as in this act, (24 Geo. 3.), of lighting a fire, 20 l. 5 Geo. 3. c. 43. f. 16.

Like notice of opening furnace door, ash-hole, and cover of hard sope copper. See l. 9.

Three days notice of cleansing copper monthly to be examined, 50 l. 17 Geo. 3. c. 52. f. 14.

Weighing materials into the copper, next section.

Every sope-maker to weigh, in presence of the officer, all the materials with which he intends to charge his copper, and put them into the copper in officer's presence.

(a)

If the hard sope produced is less than the proportions mentioned in l. 11. the deficiency to be charged.

(b)

8 lb. of rough fat to be deemed 7 lb. of tallow, and 5 lb. of rough kitchen greafe 4 lb. of clean kitchen greafe.

No sope-maker to sell any hard sope but in the shape of cakes or bars, or what is called *Ball Sope*, 100l.;

and all scraps and parings of hard sope shall be returned into the copper in presence of the officer immediately on cutting up the frames, on penalty of 100l.

If scraps or parings sold, or sent out, or found removing or removed, they are forfeited, and hard sope-

28 Geo. 3. c. 37. f. 14. 5 Geo. 3. c. 43. f. 14.

(a) Maker not weighing materials for next charging of his copper in officer's presence (except lye) when requested, or not putting them into copper in officer's presence, 50 l. 27 Geo. 3. c. 31. f. 19.
Notice of charging the copper, preceding clause.

(b) Returning scraps and parings of hard sope, next clause.

The powers and penalties in act 12 Car. 2. c. 24. &c. relative to excise duties, shall be applied in executing this act.

XV. And be it further enacted by the authority aforesaid, That all and every the powers, authorities, directions, rules, methods, penalties and forfeitures, clauses, matters, and things, which in and by an act made in the twelfth year of the reign of King *Charles* the second, (intituled, *An act for taking away the court of wards and liveries, and tenures in capite, and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*), or by any other law now in force relating to his Majesty's revenue of excise, or inland duties under the management of the commissioners of excise, are provided, settled, or established, for securing, enforcing, managing, raising, levying, collecting, paying, mitigating or recovering, adjudging or ascertaining, the duties or penalties thereby granted, and for preventing, detecting, and punishing frauds relating thereto (other than in such cases for which other penalties or provisions are prescribed by this act), shall be exercised, practised, applied, used, and put in execution, in and for the managing, raising, levying, collecting, mitigating, adjudging, ascertaining, recovering, and paying the several duties hereby granted, as fully and effectually, to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters, and things, were particularly repeated and again enacted in this present act.

Penalties and forfeitures how to be recovered and applied.

XVI. And be it further enacted by the authority aforesaid, That all fines, penalties, and forfeitures, imposed by this act, shall be sued for, recovered, levied, or mitigated, by such ways, means, and methods, as any fine, penalty, or forfeiture, is or may be sued for, recovered, levied, or mitigated, by any law or laws of excise, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*, respectively; and that one moiety of every such fine, penalty, or forfeiture, shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall inform, discover, or sue for the same.

Summary jurisdiction.
See 12 Car. 2. c. 24.
f. 45.

Limitation of actions to three months.

XVII. And be it further enacted by the authority aforesaid, That if any action or suit shall be brought or commenced against any person or persons for any thing by him or them done in pursuance of this act, such action or suit shall be commenced within three months next after the matter or thing done, and shall be laid in the proper county; and the defendant or defendants in such action or suit may plead the general issue, and give this act and the special matter in evidence at any trial to be had thereupon; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, or discontinue his, her, or their action or prosecution, or judgment shall be given against him, her, or them, upon demurrer or otherwise, then such defendant or defendants shall have treble costs awarded to him, her, or them, against such plaintiff or plaintiffs.

General issue and treble costs.

Same limitation, general issue, and treble costs, with notice of action, and other regulations in all excise cases. 28 Geo. 3. c. 37. f. 23. and the following clauses.

Anno vicefimo quinto

GEORGE III. Regis.

C A P. XLIX.

An Act for granting to His Majesty certain Duties upon Licences to be taken out by Coachmakers; and also certain Duties upon carriages to be built for Sale.

Most Gracious Sovereign,

WE, your Majesty's most dutiful and loyal subjects, the Commons of *Great Britain*, in Parliament assembled, towards raising the necessary supplies to defray your Majesty's publick expences, have freely and voluntarily resolved to give and grant to your Majesty the several rates and duties upon licences to be taken out, in manner herein-after mentioned, by every person carrying on the trade of a coachmaker; and upon coaches, or other carriages herein-after mentioned, newly built for sale; and we do hereby most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That, from and after the fifth day of *July* one thousand seven hundred and eighty-five, every coachmaker within the kingdom of *Great Britain* shall yearly take out a licence in manner herein-after mentioned, and shall pay for the same to his majesty, his heirs and successors, the sum of twenty shillings.

Every coachmaker in *Great Britain* to take out a 20*s.* licence annually.

II. And be it further enacted, That, from and after the said fifth day of *July* one thousand seven hundred and eighty-five, no person who now doth, or at any time hereafter shall, carry on the trade of a coachmaker within *Great Britain*, shall build, make, construct, or sell any coach, chaise, berlin, landau, chariot, calash with four wheels, chaise-marine with four wheels, or caravan, or by what name soever such carriages now are or hereafter may be called or known; or any calash, chaise, and chair, with two wheels, or by what name soever such carriages now are or hereafter may be called or known, or other carriage heretofore made subject to any duty of excise, until he or she shall have taken out such licence as above directed, for which licence he or she shall, immediately upon taking out thereof, pay down for the same the said sum of twenty shillings: And if any such licences shall be taken out within the limits of the chief office of excise in *London*, then such licences shall be granted under the hands and seals of two or more of his Majesty's commissioners of excise for the time being, or of such person or persons as the commissioners of excise shall from time to time appoint for that purpose, and the duties for the same shall be paid at the chief office of excise in *London*, or at such other place, and to such person or persons, as the said commissioners for the time being shall appoint; but if such licences shall be taken out in any part of *England* or *Wales* not within the said limits, or in the town of *Berwick upon Tweed*, such licences shall, in such case, be granted under the hands and seals of the several collectors and su-

No person carrying on the trade of a coachmaker, shall make or sell any coach, &c. heretofore subject to a duty of excise, until he has taken out a licence, paying 20*s.*

See what carriages were subject to duties of excise. 20 Geo. 2. c. 10.

Where licences are to be taken out, and duties paid, in *England* or *Wales*;

and where in *Scotland*.

Licences to be granted and delivered on payment of the duties.

Licences to be renewed annually ten days before the expiration of twelve months.

Penalty on making or selling any coach, &c. without taking out a licence, and renewing the same yearly, 10*l*.

Persons in partnership need not take out more than one licence for one house.

Licence extends only to the houses and places where carriages made when granted.

Executors, administrators, wife, or child, may act under licences of deceased persons at the same place.

A duty of 20*s*. to be paid for every four-

pervisors of excise within their respective collections and districts, and the duties shall be paid for the same to the collectors of excise within whose collection such licences shall be granted respectively; and if such licences shall be taken out within the limits of the city of *Edinburgh*, such licences shall be granted under the hands and seals of two or more of his Majesty's commissioners of excise in *Scotland* for the time being, or of such person or persons as the commissioners of excise in *Scotland* shall from time to time appoint for that purpose, and the duties for the same shall be paid at the chief office of excise in *Edinburgh*, or at such other place, and to such person or persons, as the said commissioners of excise in *Scotland* shall appoint; but if such licences shall be taken out in any other part in *Scotland*, without the limits aforesaid, then such licences shall be granted under the hands and seals of the several collectors and supervisors of excise within their respective collections and districts, and the several duties for the same shall be paid to the collector of excise within whose collection such licences shall be so granted; and such respective commissioners of excise, and the persons so to be appointed by them respectively, and also all such collectors, are hereby respectively authorised and required to grant and deliver such licences to the persons who shall apply for the same, upon their payment of the duties herein-before mentioned.

III. And be it further enacted, That all and every person and persons who shall take out any such licence as aforesaid, is and are hereby required to take out a fresh licence, ten days at least before the expiration of twelve calendar months after taking out the first licence, before he, she, or they shall presume to make, build, construct, or sell, any of the carriages before mentioned; and in the same manner to renew every such licence from year to year, paying down the like sum for each and every new or renewed licence as is by this act required for the first licence, in manner, and at the places and times herein-before mentioned; and if any such person or persons as aforesaid shall, after the said fifth day of *July* one thousand seven hundred and eighty-five, presume or offer to make, build, construct, or sell any of the carriages herein-before mentioned, without first taking out such licence, and renewing the same yearly, in manner aforesaid, he, she, or they shall respectively forfeit and lose the sum of ten pounds for each offence.

IV. Provided always, and be it further enacted, That persons in partnership, and carrying on their trade and business in one house or shop only, shall not be obliged to take out more than one licence in any one year for carrying on such trade; and no one licence, which shall be granted by virtue of this act, shall authorise or empower any person or persons, to whom the same shall be granted, to make, build, construct, or sell any of the carriages herein-before mentioned, in any other house or place than the houses or places where he, she, or they did make, build, or construct the said carriages at the time of granting such licence.

V. Provided also, and be it further enacted, That upon the death of any person so licensed, it shall be lawful for the executors or administrators, or for the wife or child of such deceased person, to carry on the said trade of making, building, constructing, or selling such carriages as aforesaid, at the same place where such deceased person, by virtue of such licence, carried on such trade, during the residue of the term for which such licence was granted to such deceased person, without taking out a new licence during the residue of the said term.

VI. And be it further enacted, That every coachmaker within the kingdom of *Great Britain* shall, from and after the fifth day of *July*-

one thousand seven hundred and eighty-five, pay to his Majesty, his heirs and successors, a duty of twenty shillings for every coach, berlin, landau, chariot, calash with four wheels, chaise-marine, chaise with four wheels, or caravan, or by what name soever such carriages now are or hereafter may be called or known; and the sum of ten shillings for every calash, chaise, and chair with two wheels, or by what name soever such carriages now are or hereafter may be called or known, which he, she, or they shall make, build, or construct for sale.

lieu thereof, same act, schedule F. ——— Accounts, and

wheeled carriage made for sale,

and 10s. for every two-wheeled one.

These repealed with the other excise duties, 27 Geo. 3. c. 13. s. 35; and like duties in payment of duty, s. 3.

Duties to be under the management of the commissioners of excise in England and Scotland respectively.

VII. And, for better collecting, raising, levying, and securing the duties by this act imposed upon licences, and upon carriages newly built, made, or constructed, as aforesaid, be it further enacted, That such of the said duties as are charged upon such licences, and upon carriages newly built, made, constructed, and sold in *England, Wales,* or the town of *Berwick upon Tweed*, shall be under the management of the commissioners and officers of his Majesty's revenue of excise in *England* for the time being; and such of the said duties as are charged upon such licences, and upon carriages newly built, made or constructed, and sold in *Scotland*, shall be under the management of the commissioners and officers of excise in *Scotland* for the time being; who are hereby respectively empowered to appoint proper officers for charging, collecting, and receiving the same.

VIII. And be it further enacted by the authority aforesaid, That every coachmaker shall, once in six weeks, deliver a true account in writing of the number and kinds of such carriages as aforesaid, which he or she shall have made, built, or constructed, and sold, within six weeks, and of the days on which each carriage respectively was delivered or sent out of his or her shop or warehouse; and such coachmaker, or his or her chief workman or manager, shall make oath (or, being a quaker, affirmation) to the truth of such account, according to the best of his knowledge and belief: And if such carriage or carriages shall be made within the limits of the chief office of excise in *London*, then such accounts, oaths, or affirmations, shall be delivered to, and administered by such officer or officers as the commissioners of excise in *England* shall appoint, at the said chief office of excise in *London*; and such coachmaker shall then and there pay and clear off all the duties due for such carriages as aforesaid; and if such carriage or carriages shall be made within the limits of the city of *Edinburgh*, then such accounts, oaths, or affirmations, shall be delivered to and administered by such officer or officers as the commissioners of excise in *Scotland* shall appoint, at the chief office of excise at *Edinburgh*; and such coachmaker shall then and there pay to such officer all the duties due for such carriages as aforesaid; and if such carriage or carriages shall be made at any other place in *Great Britain*, then such accounts, oaths, or affirmations, shall be delivered to, and administered by the collector or supervisor of excise of the district within which such carriage or carriages shall be made, and such coachmaker shall then and there pay to such collector all the duties due for such carriages as aforesaid: And in case any coachmaker shall neglect to deliver in such account, or to verify the same upon oath or affirmation as aforesaid, or to pay down all the duties due for such carriages as aforesaid; every coachmaker so offending shall, for every such offence, forfeit the sum of twenty pounds.

Coachmakers, every six weeks, to deliver an account, on oath, of all carriages made and sold, specifying the days when delivered or sent out; and then pay the duties.

At what places such accounts shall be delivered.

Penalty on default of delivering accounts, or paying duties, 20 £

IX. And be it further enacted by the authority aforesaid, That all prosecutions for the recovery of penalties and forfeitures incurred for offences committed against this act, shall and may be heard, adjudged, and determined, either by bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer

Penalties how to be recovered.

See the proceedings in general in excise cases, 12 Car. 2. c. 24. s. 45.

Prosecutions in the superior courts;

Or within the limits of the excise office in *London*, before three commissioners.

Appeal to the commissioners of appeal.

Their judgement final.

No *certiorari*.

In all other parts of *Great Britain*, before two neighbouring justices.

Parties aggrieved may appeal to the quarter sessions.

Their judgement final.

No *certiorari*.

Upon information on oath the party to be summoned.

Upon proof by confession, or oath of credible witness, commissioners and justices may give judgment, and issue warrants of distress.

Sale to be made if goods not redeemed within 14 days.

For want of sufficient distress the party to be imprisoned.

Duties to be paid into the exchequer.

The duty on carriages built is made part of the consolidated fund, 27 Geo. 3. c. 13. s. 35. and schedule F.

See the general rules for paying excise duties into the exchequer. 4 W. & M. c. 3. s. 4.

Limitation of actions to three months.

in *Scotland*, if such penalty or forfeiture shall be incurred there, or in such manner and form as hereafter is directed; that is to say, All prosecutions for recovery of penalties and forfeitures incurred for offences committed against this act within the limits or jurisdiction of the chief office of excise in *London*, shall and may be heard, adjudged, and determined, by any three or more of the commissioners of excise in *England*, for the time being; and in case of appeal from the judgement of the said commissioners, (and not otherwise), shall be heard, adjudged, and determined, by the commissioners for appeals for the time being, or the major part of them, whose judgement therein shall be final, and not liable to be removed by *certiorari* into any of the courts at *Westminster*; and all prosecutions for recovery of penalties and forfeitures incurred for offences committed within all or any other the counties, cities, stewartries, shires, towns, or places, within the kingdom of *Great Britain*, shall and may be heard, adjudged, and determined, by any two or more of the justices of the peace residing near to the place where such offence shall be committed; and if either the informers or defendants shall think themselves aggrieved by the judgement given by such justices, it shall and may be lawful for every such informer or defendant to appeal to the justices of the peace at the next quarter sessions to be holden in and for the county, shire, stewartry, city, town, or place, where the penalty or forfeiture shall be incurred, who are hereby authorised and required to hear, adjudge, and determine the same, and whose judgement therein shall be final, and not liable to be removed by *certiorari* into any of the courts at *Westminster*; and the said commissioners for excise, and commissioners for appeals, (in case of appeals), and all justices of the peace aforesaid respectively, are hereby authorised and required, upon complaint or information, upon oath, exhibited and brought before them respectively as aforesaid, of the commission of any offence against this act, (which oath the said commissioners and justices of the peace respectively are hereby authorised to administer), to summon the party or parties accused, and upon the appearance or contempt of any person or persons so summoned, to proceed to the examination of the matter of fact; and upon due proof made thereof, either by the voluntary confession of the person or persons so summoned, or by the oath of one or more credible witness or witnesses, (which oath they the said commissioners and justices respectively have hereby power to administer), to give judgement or sentence thereupon, and to award and issue out warrants, under their hands respectively, for the levying of such penalties or forfeitures upon the goods and chattels of such person or persons, and to cause sale to be made of such goods and chattels, if they shall not be redeemed within fourteen days, rendering to such person or persons the overplus, (if any be); and for want of sufficient distress, to imprison the party or parties offending till satisfaction be made.

X. And be it further enacted by the authority aforesaid, That all the money arising from the duties by this act granted upon licences, and upon carriages newly made, built, or constructed, as aforesaid, (the necessary charges of raising and accounting for the same excepted), shall from time to time be paid into the receipt of his Majesty's exchequer at *Westminster*, separate and apart from all other duties; and shall be appropriated and applied to the same uses and purposes as the duties on coaches and other carriages, granted by an act made in the twentieth year of the reign of his late Majesty, and several subsequent acts, are applicable unto.

XI. And be it further enacted by the authority aforesaid, That if any action or suit shall be brought or commenced against any person

or persons for any thing by him or them done in pursuance of this act, such action or suit shall be commenced within three months next after the matter or thing done, and shall be laid in the proper county; and the defendant or defendants, in such action or suit, may plead the general issue, and give this act, and the special matter, in evidence, at any trial to be had thereupon; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, or discontinue his, her, or their action or prosecution, or judgement shall be given against him, her, or them, upon demurrer, or otherwise, then such defendant or defendants shall have treble costs awarded to him, her, or them, against such plaintiff or plaintiffs.

General issue and treble costs.

Same limitation, general issue, and treble costs, with notice of action, in all excise cases. 28 Geo. 3. c. 37. s. 23. and the following clauses.

Anno vicesimo quinto

G E O R G I I III. Regis.

C A P. LXVI.

An Act to explain and amend an Act, made in the Twenty-fourth Year of the Reign of His present Majesty, intituled, An Act for granting to His Majesty certain Rates and Duties upon Bricks and Tiles made in Great Britain; and for laying additional Duties on Bricks and Tiles imported into the same.

• **W** H E R E A S by an act passed in the last session of Parliament,
 • (intituled, *An act for granting to his Majesty certain rates*
 • *and duties upon bricks and tiles made in Great Britain; and for laying*
 • *additional duties on bricks and tiles imported into the same,*) it was en-
 • acted, That if any person or persons who should make any bricks or
 • tiles chargeable with the said duties, should remove, carry, or send
 • away, or cause or suffer to be removed, carried, or sent away, any
 • bricks or tiles to the kiln, clamp, or other place for burning, from
 • or out of the field, shed, or other place where they should be first
 • put or placed to dry or harden, after being turned out of the mould,
 • and before the proper officer of excise should have taken an account
 • thereof, and charged the duties thereupon, he, she, or they should
 • forfeit the sum of fifty pounds for every such offence; and that all
 • and every the bricks and tiles so carried away, and being found in
 • the possession of any brickmaker, tilemaker, or other trader or dealer
 • therein, or any person or persons for the use of such brickmaker or
 • tilemaker, or trader or dealer therein, should be forfeited, and
 • might be seized, or the value thereof: And it was also enacted, That all
 • and every person and persons, making any bricks or tiles as afore-
 • said, should, from time to time, keep such and so many of the said
 • bricks and tiles, as should not have been surveyed and taken an
 • account of by the proper officers in that behalf, separate and apart
 • from all other bricks and tiles which should have been surveyed and
 • taken an account of by such officers, on pain to forfeit, for every
 • neglect or default therein, the sum of fifty pounds: And whereas the
 • said provisions have been found inconvenient; be it therefore en-
 • acted by the King's most excellent Majesty, by and with the advice and
 • consent of the Lords spiritual and temporal, and Commons, in this
 • present Parliament assembled, and by the authority of the same, That,
 • from

24 Geo. 3. c. 24. s. 7.
 (Maker removing bricks or tiles to the kiln, &c. from the place where first put to dry or harden, before taken account of and charged, to forfeit 50l. and the bricks, &c. and (s. 9.) maker to keep bricks and tiles not surveyed and taken account of, separate from others, on penalty of 50l.)

The recited provisions repealed.

Makers who shall remove bricks or tiles to the kiln before the officer has charged the duties, shall forfeit 50 l.; and the bricks or tiles, being found in the possession of maker or trader therein, forfeited.

Bricks and tiles not surveyed and charged by the proper officer, to be kept separate from others, on penalty of 50 l.

All bricks, while drying, to be so placed that the officer may easily and securely take an account thereof.

If maker place them in an irregular and unusual manner, with intent to make it difficult or unsafe to take account, he shall forfeit 50 l.

The charge to be made whilst they are in the operation of drying or hardening. 24 Geo. 3. sess. 2. c. 24. s. 5.

Penalties and forfeitures how to be recovered and applied.

Summary jurisdiction. See 12 Car. 2. c. 24. s. 45.

from and after the first day of *August* one thousand seven hundred and eighty-five, the said herein-before recited provisions shall be, and the same are hereby repealed.

II. And be it enacted by the authority aforesaid, That, from and after the said first day of *August* one thousand seven hundred and eighty-five, if any person or persons, who shall make any bricks or tiles chargeable with the said duties by the said act imposed, shall remove, carry, or send away, or cause or suffer to be removed, carried, or sent away, any bricks or tiles to the kiln, clamp; or other place for burning, from or out of the field, shed, or other place where they shall be put or placed to dry or harden, and before the proper officer of excise shall have taken an account thereof, and charged the duties thereupon, he, she, or they shall forfeit the sum of fifty pounds for every such offence; and that all and every the bricks and tiles so carried away, and being found in the possession of any brickmaker, tilemaker, or other trader or dealer therein, or any person or persons for the use of such brickmaker or tilemaker, or trader or dealer therein, shall be forfeited, and may be seized, or the value thereof, and shall and may be recovered, to wit, one moiety to the use of his Majesty, and the other moiety to the seizer or informer.

III. And be it further enacted by the authority aforesaid, That all and every person and persons, making any bricks or tiles as aforesaid, shall, from time to time, keep such and so many of the said bricks and tiles, as shall not have been surveyed and charged by the proper officers in that behalf, separate and apart from all other bricks and tiles, which shall have been surveyed and charged by such officers, on pain to forfeit, for every neglect or default therein, the sum of fifty pounds.

IV. And whereas the makers of bricks and tiles do sometimes place their bricks and tiles, while the same are in the operation of drying or hardening, in irregular and unusual rows or positions, on purpose to make it difficult for the officer of excise to take an account of the same; be it enacted by the authority aforesaid, That, from and after the said first day of *August* one thousand seven hundred and eighty-five, every maker of bricks or tiles shall, while the bricks or tiles shall be in the operation of drying or hardening, in the field, shed, or other place where the same shall be made or prepared, after being turned out of the mould, place or dispose such bricks and tiles, or cause the same to be placed or disposed, in such manner and form as that the officer of excise who shall survey such bricks may easily and securely take an account thereof; and if any maker of bricks and tiles shall, from and after the said first day of *August* one thousand seven hundred and eighty-five, place and dispose, or cause to be placed or disposed, such bricks or tiles, while the same shall be in the operation of drying or hardening, in the field, shed, or other place where the same shall be made or prepared, after being turned out of the moulds, in any irregular and unusual manner, with intent to make it difficult or unsafe for the officer of excise to take an account thereof, every such maker of bricks or tiles shall, for every such offence, forfeit and lose the sum of fifty pounds.

V. And be it further enacted by the authority aforesaid, That all fines, penalties, and forfeitures inflicted by this act, shall be sued for, recovered, levied, or mitigated by such ways, means, and methods, as any fine, penalty, or forfeiture, is or may be sued for, recovered, levied, or mitigated, by any law or laws of excise, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland* respectively; and that one moiety of every such fine, penalty, or forfeiture, shall be to his

his Majesty, his heirs and successors, and the other moiety to him or them who shall discover, inform, or sue for the same.

VI. And be it further enacted by the authority aforesaid, That if any action or suit shall be brought or commenced against any person or persons, for any thing by him or them done in pursuance of this act, or the said act made in the last session of Parliament, such action or suit shall be commenced within three months next after the matter or thing done, and shall be laid in the proper county; and the defendant or defendants in such action or suit may plead the general issue, and give this act and the special matter in evidence, at any trial to be had thereupon; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall be become nonsuited, or discontinue his, her, or their action or prosecution, or judgement shall be given against him, her, or them, upon demurrer or otherwise, then such defendant or defendants shall have treble costs awarded to him, her, or them, against such plaintiff or plaintiffs.

Limitation of actions to three months.

General issue and treble costs.

Same limitation, general issue, and treble costs, with notice of action, and other regulations, in all excise cases. 28 Geo. 3. c. 37. s. 23, and the following clauses.

Anno vicesimo quinto

GEORGE III. Regis.

C A P. LXIX.

An Act to repeal the Duties upon Flasks in which Florence Wine and Oil is imported; to permit the Importation of Wines in small Casks for private Use; to revive, continue, and amend so much of an Act made in the Sixteenth Year of His present Majesty, as allows the Exportation of certain Quantities of Wheat, and other Articles, to His Majesty's Sugar Colonies in America; for disallowing the Drawback on the Exportation of Snuff; for continuing the Permission to land Rum or Spirits of the British Sugar Plantations, before Payment of the Duties of Excise; for reviving and continuing the Premiums upon the Importation of Pitch, Tar, and Turpentine, from East Florida, into Great Britain; for allowing a Bounty upon the Exportation of Silk Gauzes, and a Drawback upon the Exportation of Raw Silk.

SECT. I. AND whereas by an act of Parliament made in the

II. **A** eighteenth year of the reign of his present Majesty, (intituled, *An act for granting to his Majesty several additional duties upon wines and vinegar imported into this kingdom*), it was, amongst other things, enacted, That no wines of the growth or produce of any part of the dominions belonging to the Crown of Spain or Portugal, and that no French wines should be imported or brought into Great Britain, in any smaller vessel or cask than what is commonly called an *Hogshead*, in which such wines have been usually imported, upon forfeiture of all such wines as should be imported contrary to the said act, together with the casks and other package containing the same, (except as therein-after was provided): And whereas by the said act it was provided, that any French wines may be imported in bottles, or that any wines may be imported in smaller casks than as therein-before limited, without fraud or concealment, for private use, and not by way of merchandize, any thing in the said act, or

18 Geo. 3. c. 27. s. 6. (No wines of the dominions of Portugal or Spain, nor French wines, to be imported in any smaller vessel than what is commonly called an hogshead, in which such wines have usually been imported, on forfeiture, except (s. 7.) French wine in bottles, or any wine in smaller casks for private use).

23 Geo. 3. c. 11. f. 5.
(The exception repealed, unless with regard to French wines).

Wines imported in small casks or vessels for private use, may be admitted to entry by the commissioners of the customs for the private use of the importer, and they may cause the duties to be taken instead of the forfeiture.

French wines may be imported in casks from any place in the European dominions of the French King as from France; and in bottles or flasks for sale or private use from any such place, or from Guernsey, Jersey, or Alderney, (till 10th May 1800), as now for private use, 27 Geo. 3. c. 13. f. 22: But if less than three dozen reputed quart bottles or flasks in one package, forfeited, and may be seized by officer of the customs, f. 24. No wines to be imported in any vessel containing less than 25 gallons, on forfeiture, or the value, 1 Geo. 2. c. 17. f. 7. except wines of the dominions of the Great Duke of Tuscany in open flasks, or wines of Turkey, or the Levant, as theretofore, f. 8. Size of ships importing wine. 26 Geo. 3. c. 59. f. 7.

British sugar plantation spirits not landed and warehoused on bond as by 15 Geo. 2. c. 25. within 30 days after report of the ship, forfeited.

13 & 14 Car. 2. c. 11. f. 2.

Exciseable liquors to be entered, landed, and duty paid, within 30 days after report, on forfeiture. See 31 Geo. 2. c. 35. f. 53 and after condemnation to be sold for the duties, and surplus paid to the officer; or if no surplus, officer to be rewarded, not exceeding 2s. per gallon, 8 Geo. 3. c. 25. f. 8: But rum, &c. being so entered may be warehoused. 31 Geo. 2. c. 36. f. 6.

Scotch spirits, 20 days. 28 Geo. 3. c. 46. f. 57.

Wine, 20 days. 26 Geo. 3. c. 59. f. 4.

Coffee, tea, and cocoa nuts, 30 days. 5 Geo. 3. c. 43. f. 35.

French calicoes, beer, &c. 20 days. 27 Geo. 3. c. 21. f. 8.

All goods to be entered and duties paid within 20 days after the report, or may be warehoused by the customs. 26 Geo. 3. c. 40. f. 14.

Report to be made within 24 hours after arrival of the ship at the places appointed by the commissioners of the customs, on penalty of 100l. 26 Geo. 3. c. 40. f. 11.

In reports of exciseable liquors, the number of casks, and the numbers and marks of each, and the kind of liquor to be specified, on forfeiture. 31 Geo. 2. c. 36. f. 7.

any other law, custom, or usage, to the contrary notwithstanding: And whereas, by an act of Parliament made in the twenty-third year of the reign of his present Majesty, it was enacted, That the said proviso in the said recited act, so far as the same relates to *Portugal* or *Spanish* wines, or any other wines, except *French* wines, shall be repealed and made void: And whereas it is and may be expedient to permit *Spanish* and *Portugal* wines, and other wines, to be imported in small casks and other vessels for private use, under certain restrictions; be it therefore enacted by the authority aforesaid, That, from and after the first day of *August* one thousand seven hundred and eighty-five, in case it shall be made appear, to the satisfaction of the commissioners of his Majesty's customs in *England* or *Scotland* respectively, that any *Spanish* or *Portugal* wines, or any other wines, shall be imported into *Great Britain*, without fraud or concealment, in any smaller vessel or cask than what is commonly called an *Hogshead*, for the private use of the persons so importing the same, and not by way of merchandize, that then, and in every such case, it shall and may be lawful for the said respective commissioners, or any three or more of them, if they think proper, to admit such wine to an entry, and cause the duties to be accepted instead of the forfeiture thereof; any thing in the said last recited act, or any other act, custom, or usage, to the contrary notwithstanding.

VII. Provided always, and it is hereby further declared and enacted, That the proprietor or proprietors, importer or importers, of such rum or spirits of the growth, produce, or manufacture of the *British* sugar plantations, within thirty days next after the master or purser, for that voyage, of the ship or vessel wherein the said rum or spirits of the *British* sugar plantations shall be imported or brought into the kingdom of *Great Britain*, shall have, or ought to have made a just and true entry or report, upon oath, of the burden, contents, and loading of such ship or vessel, in pursuance of the directions of the statute made in the thirteenth and fourteenth years of the reign of King *Charles* the second, intituled, *An act for preventing frauds, and regulating abuses in his Majesty's customs*, shall make due entry with the officer or collector appointed for the excise, in the port or place where such rum or spirits, as aforesaid, shall be imported, of all such rum or spirits on board of such ship or vessel belonging to such proprietor or proprietors, importer or importers; and shall, within the said thirty days, land the same, and put the same into such warehouse or warehouses, and give such security for the due payment of the duties of excise, as is or are directed by the said act of the fifteenth and sixteenth years of the reign of his said late Majesty, on pain, for every neglect or refusal to make due entry, or to land the same, and put the same into such warehouse or warehouses, and to give such security for the due payment of the duties of excise within the said thirty days, to forfeit all such rum or spirits, with the casks and packages wherein the same shall be contained, belonging to such proprietor or proprietors, importer or importers of the same so neglecting or refusing, which shall and may be seized by any officer or officers of the excise.

Tobacco and snuff. See 29 Geo. 3. c. 68. f. 27.

Anno vicesimo quinto

GEORGE III. Regis.

C A P. LXXII.

An Act for repealing the Duties on Linens to be printed, painted, stained, or dyed in Great Britain, imposed by an Act made in the last Session of Parliament, and for granting other Duties in lieu thereof; and on Cotton Stuffs, Muslins, Fustians, Velvets, and Ververets, wove in Great Britain, to be printed, stained, painted, or dyed; and upon the Importation of Linens, Cotton Stuffs, Muslins, Fustians, Velvets, and Ververets, printed, stained, painted, or dyed in Foreign Parts.

[These duties repealed by 27 Geo. III. c. 13. s. 35. with the other duties of excise, and no new duties granted in lieu thereof; but the following clauses extend to all printed, &c. silks, calicoes, linens, or stuffs, See s. 24.]

SECT. VII. **P**ROVIDED always, and be it further enacted by the authority aforesaid, That if any person or persons shall, after the first day of August one thousand seven hundred and eighty-five, print, stain, paint, or dye any such linens, or stuffs made of cotton mixed with other materials, stuffs wholly made of cotton wool, wove in Great Britain, British muslins or fustians, velvets or ververets, dimities, or other figured stuffs, made of cotton and other materials mixed, or wholly made of cotton wool, wove in Great Britain, foreign calicoes, and foreign muslins, without giving or leaving at the next office of excise for the said duties, such notice in writing as by the said act, in the tenth year of the reign of Queen Anne, is required, he, she, or they shall, for every neglect by not giving such notice, forfeit the sum of fifty pounds.

Penalty on printing linens, &c. without giving or leaving notice at the next office of excise of places, &c. as required by 10 Ann. c. 19. (l. 71.) 50 l.

Extended to all printed, &c. silks, calicoes, &c. s. 24.

Printer, &c. to give notice of his name, abode, and places for working and drying, on penalty of 50 l. 10 Ann. c. 19. s. 71.

Keeping any such commodities in private place, 50 l. and forfeiture. This act, s. 14.

Goods found in private place forfeited. See this act, s. 13.

Persons printing at other than their usual residence, to enter goods with the officer, and pay duty before printing. Forfeiture and 10 l. 1 Geo. 1. stat. 2. c. 36. s. 21.

Entry on oath. 10 Ann. c. 19. s. 72. — Concealing. This act, s. 13.

Entrance. 10 Ann. c. 19. s. 75.

VIII. And be it further enacted, That if any person or persons, who shall print, stain, paint, or dye, any such commodities aforesaid, shall obstruct or hinder any officer for the said duties in the execution of the powers given by this act for ascertaining and securing the said duties, the offender therein, for every such offence, shall forfeit the sum of two hundred pounds.

Penalty on printer's obstructing officers in the execution of this act, 200 l.

IX. And be it further enacted by the authority aforesaid, That if any printer, stainer, painter, or dyer of any such commodities aforesaid, chargeable by this act, shall begin to print, stain, paint, or dye the same, before the same shall have been measured and marked at both ends thereof by the officer of excise, with a frame mark, denoting the measure thereof, then, and in every such case, the said commodities so printed, stained, painted, or dyed, before being so measured and marked by the officer, shall be forfeited, and the printer, stainer, painter, or dyer, in whose possession the same shall be found, shall forfeit twenty pounds for every piece.

Penalty on printing, &c. before the commodity has been measured and marked by excise officer at both ends with a frame mark denoting the measure, forfeiture, and 20 l. per piece.

Extended to all silks, calicoes, &c. s. 24.

Providing frame marks. See s. 17.

Defacing frame mark, s. 11.

Name of the owner, &c. s. 21.

Stamping goods. Same act, s. 89.

Counterfeiting frame mark, s. 23.

Removing frame marks, s. 22.

Charging goods that are nyling. 10 Ann. c. 19. s. 77.

Frame marks for French calicoes. 27 Geo. 3. c. 31. l. 11.

Paper printed, &c. also to be frame marked. 26 Geo. 3. c. 78. s. 5.

X. And

Penalty on removing commodities before they are stamped by proper officer at both ends, to denote the charging of the duties, 50*l*.

Extended to all printed, &c. silks, &c. f. 24.

20*l*. 10 *Ann. c. 19. f. 79.* for removing before stamped.

Stamping goods. See 10 *Ann. c. 19. f. 89.*

Such commodities forfeited if found in the possession of any draper, or other trader or dealer therein.

Like forfeiture, unless stamped. 10 *Ann. c. 19. f. 79.*

*Silks, &c. found in any place unstamped, except on board ship for exportation, forfeited, and 50*l*. 5 *Geo. 1. c. 11. f. 15.**

*Calicoes, muslins, linens, or stuffs, so found, forfeited, and 100*l*. 27 *Geo. 3. c. 31. f. 16.**

Warrant to search. See f. 18.

*Relanding after exportation. 25 *Geo. 3. c. 74. f. 21.**

Penalty on the printer's defacing the frame mark 50*l*. per piece.

Frame marking. See f. 9.

Commodities not surveyed to be kept separate from those surveyed, on penalty of 50*l*.

Extended to all silks, &c. f. 24.

5*l*. for this offence. 10 *Ann. c. 19. f. 81.*

Removing before stamped, f. 10.

Penalty on concealing commodities with intent to evade the duties, 50*l*.

The whole extended to all printed, &c. silks, &c. f. 24.

20*l*. for this offence, 10 *Ann. c. 19. f. 82.*

Not keeping commodities surveyed separate, f. 12.

Commodities found in private place forfeited.

*The like forfeiture, 10 *Ann. c. 19. f. 82.**

*Stamped or unstamped, if found in private place, forfeited, and 50*l*. next clause.——Goods unstamped, f. 10.*

Penalties for not giving notice of places, f. 7.

*When printed at other place than the printer's usual residence, if not previously entered and duty paid, forfeited, and 10*l*. 1 *Geo. 1. stat. 2. c. 36. f. 21.**

Warrant to search for goods unstamped, f. 18.

Penalty on keeping goods stamped or unstamped, in any place whereof no notice shall have been given to the officer, as required by 10 *Ann. c. 19. f. 71. 50*l*. and the goods forfeited.*

X. And be it further enacted by the authority aforesaid, That no person or persons, who shall print, stain, paint, or dye, any of the commodities aforesaid, chargeable with the said duties by this act, shall remove, carry, or send away, or suffer to be removed, carried, or sent away, any of the commodities aforesaid chargeable by this act, by him, her, or them, printed, stained, painted, or dyed, until such time as the proper officer shall have taken an account of any particular quantity of such commodities aforesaid, so to be carried away, and until every particular piece or parcel, or remnant, of the same respectively, be duly marked at both ends thereof with a stamp or seal, or stamps or seals, denoting the charging the duty as this act directs, on pain of forfeiting the sum of fifty pounds for every such offence; and that all such commodities aforesaid, so carried away, without being marked with a stamp or seal, or stamps or seals, denoting the charging the said duties, and being found in the possession of any draper, or other trader or dealer therein, or of any person for the use of such draper, trader, or dealer, for sale, shall be forfeited, and may be seized by any officer of excise.

XI. And be it further enacted by the authority aforesaid, That in case any printer, stainer, painter, or dyer of such commodities aforesaid, shall wilfully cut out, obliterate, or deface, or wilfully suffer to be cut out, obliterated, or defaced, the frame mark put by the officer on any piece of such commodities aforesaid, to denote the measure thereof, every such printer, stainer, painter, or dyer, shall forfeit the sum of fifty pounds for every piece on which the said frame mark shall be so wilfully cut out, obliterated, or defaced.

XII. And be it further enacted, That every printer, stainer, painter, and dyer, of such commodities aforesaid, shall, from time to time, keep so much of the same commodities as shall not have been surveyed and taken an account of by the proper officer, separate and apart from all others of the same kind which shall have been surveyed and taken an account of by such officer, on pain to forfeit, for every such offence, the sum of fifty pounds.

XIII. And be it enacted by the authority aforesaid, That if any printer, stainer, painter, or dyer, shall fraudulently hide or conceal, or cause to be hid or concealed, any such commodities aforesaid, before or after the same are printed, stained, painted, or dyed, with intent to deceive his Majesty of his just duties by this act granted, then, and in every such case, the party so offending shall forfeit the sum of fifty pounds for every such offence; and all such commodities aforesaid, which shall be found in any private workhouse or other place, whereof no notice shall have been given to the officer of excise, as by the said act, made in the tenth year of the reign of Queen Anne, is required, shall be forfeited, and may be seized by any officer of excise.

XIV. And be it further enacted by the authority aforesaid, That no printer, stainer, painter, or dyer, shall keep any such commodities aforesaid, marked with a stamp or seal, or stamps or seals, denoting the charging the duties thereon, or unmarked, in any warehouse, room, or place, whereof no notice shall have been given to the officer of excise, as by the said act, made in the tenth year of the reign of

Queen Anne, is required; and if any such commodities aforesaid, stamped or unstamped, shall be found in the possession of any printer, stainer, painter, or dyer, in any warehouse, room, or place, whereof no notice shall have been given to the officer of excise as aforesaid, then, and in every such case, the party so offending shall forfeit the sum of fifty pounds for every such offence; and all the commodities aforesaid so found shall be forfeited, and may be seized by any officer of excise.

XV. And be it further enacted by the authority aforesaid, That all the utensils and instruments for the printing, staining, painting, or dyeing of any such commodities aforesaid, in custody of any such printer, stainer, painter, or dyer, as aforesaid, or of any person or persons to the use of, or in trust for them, or any of them, shall be liable to, and are hereby made chargeable with, all the debts and duties in arrear and owing by such printer, stainer, painter, or dyer, for any such commodities aforesaid, printed, stained, painted, or dyed by him or them, or in his or their workhouse or places aforesaid; and shall be also subject to all penalties and forfeitures incurred by such person or persons so using such workhouse or other place, for any offence against this act relating to the duties on such commodities aforesaid, so printed, stained, painted, or dyed; and it shall and may be lawful, in all such cases, to levy debts and penalties, and use such proceedings, as may lawfully be done by this act, in relation to such commodities, in case the debtor or offender were the true and lawful owner of the same.

XVII. And be it further enacted by the authority aforesaid, That the respective commissioners of excise shall, on or before the first day of August one thousand seven hundred and eighty-five, provide proper frames to denote the measure of such commodities aforesaid, and proper stamps or seals to denote the charging the duties thereon, and shall cause the said respective frames, stamps, and seals, to be distributed to the respective officers for the several purposes before mentioned; which officers are hereby enjoined and required, in using the same, to do no hurt or damage, or the least damage that may be to the commodities to be so marked or stamped; and the said stamps, or any of them, may be altered or renewed from time to time as the said respective commissioners shall from time to time think fit: And if any person or persons whatsoever shall, at any time or times hereafter, counterfeit or forge any stamp or seal to resemble any stamp or seal which shall be provided, in pursuance of this act, to denote the charging the duties on the said linens, stuffs made of cotton mixed with other materials, stuffs wholly made of cotton wool, wove in Great Britain, British muslins and fustians, velvets, velverets, dimities, and other figured stuffs, made of cotton and other materials mixed, or wholly made of cotton wool, wove in Great Britain, foreign calicoes, or foreign muslins, printed, stained, painted, or dyed in Great Britain, or shall counterfeit or resemble the impression of the same upon any of the said goods chargeable by this act, thereby to defraud his Majesty, his heirs or successors, of the said duty hereby granted; then every person so offending, being thereof convicted in due form of law, shall be adjudged a felon, and shall suffer death as in cases of felony, without benefit of clergy: And if any person or persons shall, at any time or times hereafter, sell any such commodities aforesaid with a counterfeit stamp thereon, knowing the same to be counterfeited, and with an intent to defraud his Majesty, his heirs and successors, all and every such offender and offenders, their aiders, abettors, and assistants, being duly convicted as aforesaid, shall, for every such offence, forfeit and lose the sum of one hundred pounds,

Commodities found in private place forfeited, previous charge.

Counterfeiting, preceding charge.—Notice of plates, §. 7.

Utensils liable to duties in arrear, and penalties and forfeitures.

The same. 10 Ann. c. 19. §. 83.

All exchangeable commodities, materials, and utensils, liable. 28 Geo. 3. c. 37. §. 21.

The visible owner, or principal manager, and goods and utensils found in shops, &c. liable. 18 Geo. 2. c. 26. §. 8.

Payment of duties. 10 Ann. c. 19. §. 74.

Commissioners to provide frame-marks to denote the measure, and stamps to denote the charging of the duties, which may be altered or renewed by them; and officers to do the least damage possible in marking; Counterfeiting the stamp, death.

Extended to all fibres, &c. printed, &c. §. 24.

The same punishment for counterfeiting the old stamp, see 10 Ann. c. 19. §. 97.—And Erugb. manufactory, 14 Geo. 3. c. 72. §. 8.—And French calicoes, 27 Geo. 3. c. 31. §. 13.

Stamping these commodities. See 10 Ann. c. 19. §. 89.

Counterfeiting frame mark, 100 l. §. 23.

Cutting out, or defacing frame mark, 50 l. per piece, §. 11.

Printing, &c. defacing frame marked at both ends, 20 l. per piece, and forfeiture, §. 9.

Frame marks may be renewed when they become defaced, §. 22.

Penalty on persons selling commodities with a counterfeit stamp, 100 l. and pillory two hours.

Old duties the same. 10 Ann. c. 19. §. 97.

British manufactory, and shall be adjudged to stand in the pillory in some publick place for the space of two hours.
death. 14 Geo. 3. c. 72. f. 10.
French calicoes, &c. *death.* 27 Geo. 3. c. 31. f. 14.

Removing before stamp, f. 10.

If stuffs are suspected to be in the custody of a draper or trader therein, unstamped, upon oath by any credible person, two commissioners within the limits, or two justices elsewhere, may issue their warrants to search for the same, with a constable in the day, and if found to bring them to the excise office, and they are forfeited.

Extended to all printed silks, &c. f. 24.

Major part of the commissioners within the bills, or two justices elsewhere, may grant like warrant to seize and secure for further proceedings, 10 Ann. c. 19. f. 98; and the same with regard to British calicoes, 14 Geo. 3. c. 72. f. 11; and two commissioners, or two justices, French calicoes, 27 Geo. 3. c. 31. f. 15.

Constable refusing to be present, 20 l. 11 Geo. 1. c. 30. f. 31.

Penalty on removing before stamp, or having unstamped calicoes, &c. in possession, f. 10.

XVIII. And be it further enacted by the authority aforesaid, That at any time or times, upon oath made by any credible person or persons, that he, she, or they have reason to suspect or believe that any such linens, or stuffs made of cotton mixed with other materials, or stuffs wholly made of cotton wool, wove in *Great Britain*, or *British* muslins, or fustians, velvets, velverets, dimities, or other figured stuffs, made of cotton and other materials mixed, or wholly made of cotton wool, wove in *Great Britain*, or foreign calicoes, foreign muslins called *Cossaes*, or other foreign muslins, printed, stained, painted, or dyed in *Great Britain*, for which a duty ought to have been paid or charged by this act, or which ought to have been stamped as by this act is directed, are or shall be in the custody or possession of any draper, or other person or persons trading or dealing therein, or of any person or persons for the use or account of such draper, or other trader or dealer, for sale, without having thereupon such stamps or seals as are by this act required to denote the payment or charging the said duties thereupon; it shall and may be lawful for the respective commissioners of excise, or any two of them, within their respective limits, or for any two justices of the peace in any other parts in *Great Britain*, from time to time to issue their respective warrants or orders, thereby authorising and requiring any officer or officers of excise, with the assistance of a constable, or other officer of the peace, in the day-time, to search for the same, and to open doors, chests, trunks, and packages, and to seize such linens, or stuffs made of cotton mixed with other materials, or stuffs wholly made of cotton wool, wove in *Great Britain*, or *British* muslins, or fustians, velvets, velverets, dimities, or other figured stuffs, made of cotton and other materials mixed, or wholly made of cotton wool, wove in *Great Britain*, or foreign calicoes, or foreign muslins called *Cossaes*, or other foreign muslins, printed, stained, painted, or dyed in *Great Britain*, and to bring them to the excise office next to the place where they shall be seized, and that every such warrant shall be obeyed and executed accordingly; and such commodities aforesaid, so found unstamped in the possession of such draper, trader, or dealer, for sale, or other person for the use of such draper, trader, or dealer, for sale, shall be forfeited.

Cotton stuffs not having three blue threads in each selvage, as directed by 14 Geo. 3. c. 72. f. 3, to be deemed foreign calicoes;

and to be stamped with the words *Foreign Calicoes for Exportation*.

Drapers, &c. having such foreign calicoes in their possession not so stamped, or *British* calicoes without the blue threads, shall forfeit them, or the value, and 200 l. per piece.

Printed, &c. calicoes, (unless dyed all blue),

XIX. And be it further enacted by the authority aforesaid, That all stuffs wholly made of cotton wool, commonly called or known by the name of *Calicoes*, that have not three blue threads in each selvage, as directed by an act made in the fourteenth year of his present Majesty's reign, (intituled, *An act for ascertaining the duty on printed, painted, stained, or dyed stuffs, wholly made of cotton, and manufactured in Great Britain, and for allowing the use and wear thereof, under certain regulations*), shall be deemed to be foreign calicoes, and on their being printed, stained, painted, or dyed in *Great Britain*, shall be stamped, marked, or sealed at both the ends of each piece or remnant, with a stamp, mark, or seal, containing the following words; *videlicet, Foreign Calicoes for Exportation*; and every draper, trader, or dealer for sale, having in his, her, or their custody or possession any such foreign calicoes, printed, stained, painted, or dyed, (except dyed throughout of one colour only), and not being stamped or sealed at both ends of each piece, as directed by this act, (except such as have been printed, stained, painted, or dyed, before the commencement of this act, and have been stamped or sealed at one end thereof); or having in his, her, or their custody or possession, any piece of stuffs wholly

wholly made of cotton wool, wove in *Great Britain*, commonly called *British Manufactory*, (muslins, neckcloths, and fustians excepted), not having the blue threads in the selvages, as required by the said act of the fourteenth year of his present Majesty's reign, shall not only forfeit and lose the said goods, or the value thereof, but shall likewise forfeit and lose the sum of two hundred pounds for every piece of such goods found in his custody or possession as aforesaid.

Calicoes, or other stuffs imported, wherein one or more blue stripes are woven in the selvage, forfeited, and 10 l. per piece. 14 Geo. 3. c. 72. s. 9. *of cotton, without the blue stripes, forfeits them, and 50 l. per piece.* 14 Geo. 3. c. 72. s. 4. *Any person exposing to sale, or having in his possession, printed, &c. stuffs wholly made* not to be worn or used, on penalty of 5 l. 7 Geo. 1. c. 7. s. 1, 2, 3. (not in this collection). —But British calicoes excepted. See 14 Geo. 3. c. 72. s. 2.

XX. And be it further enacted, That the owner or printer of any piece, or remnant of a piece, of any *coffae*, or foreign muslins, and foreign calicoes, shall, before the same are presented to the officer appointed to take an account thereof, mark the same at both ends with a frame or mark, containing in words at length his name and place of abode, and also the name of the goods which they are commonly called or known by, on pain to forfeit the said goods, and the sum of ten pounds for every piece or remnant of such goods that shall be printed, stained, painted, or dyed, (except those that are dyed throughout of one colour only), without being so marked.

Coffae, or foreign muslins, and foreign calicoes, to be marked with the name and abode of the owner or printer, and the name of the goods, on forfeiture of 10 l. per piece, and the goods.

Frame marking, s. 9. Name of the owner or printer of linens, &c. next clause.

XXI. And be it further enacted, That the owner or printer of any piece or remnant of linens, or stuffs made of cotton mixed with other materials, or stuffs wholly made of cotton wool, wove in *Great Britain*, commonly called *British Manufactory*, or muslins plain, chequered, striped, figured, or ornamented, that shall be wove in *Great Britain*, except fustians, velvets, velverets, dimities, and other figured stuffs made of cotton and other materials mixed, or wholly made of cotton wool, wove in *Great Britain*, which are by this act made subject to a duty of one penny halfpenny per yard square, shall mark the same at both ends of every piece or remnant, with a frame or mark, containing in words at length his or her name and place of abode, the name and quality of the goods, and the linen, and stuffs made of cotton and other materials mixed, and stuffs wholly made of cotton wool, wove in *Great Britain*, commonly called *British Manufactory*, with the ready money price or value thereof; (that is to say), If linens, whether the price is more than sixteen-pence, or more than two shillings and sixpence by the yard in length, or if stuffs made of cotton and other materials mixed, or stuffs wholly made of cotton wool, wove in *Great Britain*, commonly called *British Manufactory*, or *British* muslins, whether the ready money price or value thereof be more than twenty-pence, and not more than three shillings, by the yard square, or whether the ready money price or value thereof be more than three shillings, by the yard square, before the same shall be presented to the officer appointed to take an account thereof, to be printed, stained, painted, or dyed; and in case the owner is not the printer, stainer, painter, or dyer, then he shall deliver a note in writing with the said linens or stuffs to the printer, stainer, painter, or dyer, expressing the number of pieces, their quality and value as aforesaid, and the time when delivered to the printer, stainer, painter, or dyer; which note the said printer, stainer, painter, or dyer, shall deliver to the officer who is to take an account of the said linens and stuffs, before the same shall be printed, stained, painted, or dyed, (except those that are to be dyed throughout of one colour only), on pain that every piece or remnant of such linens or stuffs, not so marked as aforesaid, shall be forfeited, and may be seized by any officer of excise, and the owner, or other person putting out or sending such piece not so marked, shall forfeit and lose the sum of twenty pounds; and that every printer, stainer, painter, or dyer, being the owner,

Name and place of abode of the owner, and name and quality of the goods, to be marked on stuffs, &c. and the value.

The duties on linens and stuffs according to the value, were repealed, as all the other duties, by 27 Geo. 3. c. 13. s. 35. and are not renewed.

Coffae, or foreign muslins and foreign calicoes. See preceding section.

The owner, if he is not the printer, to deliver the printer a note of the number of pieces, &c. which note he shall deliver to the officer.

On neglect, goods forfeited, and 20*l*.

Frame marking, *s. 9.*

The provisions of this act extended to all silks, calicoes, &c. *s. 24.*

who shall print, stain, paint, or dye, any of the said linens or stuffs, (except such as shall be dyed throughout of one colour only), shall, before he begins to print, stain, paint, or dye the same, mark each piece, or remnant of a piece, at both ends thereof, with a frame or mark, containing in words at length his or her name and place of abode, and also the name of the goods which they are commonly called and known by, with the ready money price or value thereof; (that is to say), If linens, whether the price is more than sixteen-pence, or more than two shillings and sixpence by the yard in length, or if stuffs made of cotton and other materials mixed, or stuffs wholly made of cotton wool, wove in *Great Britain*, commonly called *British Manufactory*, or *British* muslins, whether the ready money price or value thereof be more than twenty-pence, and not more than three shillings by the yard square, or whether the ready money price or value thereof be more than three shillings by the yard square, before he begins to print, stain, paint, or dye the same, (except those that are dyed throughout of one colour only), on pain to forfeit the sum of twenty pounds for every neglect, and also the said linens and stuffs not so marked as aforesaid shall be forfeited, and may be seized by any officer of excise; and in case such owner, or other person so putting out or sending any such linens or stuffs to be printed, stained, painted, or dyed, as aforesaid, or any such printer, stainer, painter, or dyer, shall mark any piece or remnant of such linens or stuffs at a price less than the real value, or ready money price, as hereinbefore directed, every such piece or remnant shall be forfeited, and may be seized by any officer of excise, and the owner thereof shall forfeit the sum of twenty pounds for every such offence.

Frame marks unavoidably defaced may be renewed, upon notice being given to the excise officer.

Willfully defacing the frame mark, *s. 11.*

Printing before frame marked, *s. 9.*

Penalty on counterfeiting the frame mark, 100*l*.

Providing frames, *s. 17.*

Printing before frame marked, *s. 9.*

Counterfeiting frame marks for French calicoes, 100*l*. 27 *Geo. 3. c. 31. s. 12.*

Provisions of this act shall extend to all silks, calicoes, &c. and to the duties imposed upon silks, &c. by 10 *Ann. c. 19; 12 Ann. c. 9; and 14 Geo. 3. c. 72.*

XXII. And whereas it may happen in the printing, staining, painting, or dying the commodities aforesaid, that the frame-marks, set thereupon by the officer of excise to denote the measure thereof, may unavoidably become obliterated or defaced, be it enacted by the authority aforesaid, That when the said frame-marks shall become obliterated or defaced, the printer, stainer, painter, or dyer, who shall print, stain, paint, or dye the said commodities, shall give notice thereof to the officer of excise, under whose survey he is, and require the said officer to renew the said frame-mark, who shall renew the same accordingly.

XXIII. And be it further enacted by the authority aforesaid, That if any person whatsoever shall, at any time or times hereafter counterfeit or forge any frame-mark, to denote the measure of any such commodities, directed to be marked by this act, with intent to defraud his Majesty, his heirs or successors, of the duties to be charged thereon, every person so offending shall, for every such offence, forfeit and lose the sum of one hundred pounds.

For stained, &c. paper, 100*l*. 26 *Geo. 3. c. 78. s. 13.*

XXIV. And be it further enacted by the authority aforesaid, That all the powers, authorities, rules, directions, pains, penalties, and forfeitures, clauses, matters, and things in this act contained, shall extend to all silks, calicoes, linens, and stuffs, of what kind soever, or stuffs wholly made of cotton wool, wove in *Great Britain*, commonly called *British Manufactory*, printed, stained, painted, or dyed in *Great Britain*, and shall be practised and put in execution for raising, ascertaining, receiving, levying, recovering, securing, and paying the duties imposed upon all silks, calicoes, linens, and stuffs of what kind soever, or stuffs wholly made of cotton, printed, stained, painted, or dyed in *Great Britain*, by the said acts made in the tenth and twelfth years of the reign of *Queen Anne*, and in the fourteenth year of the reign of his present Majesty, or by any of them.

XXXIII. And be it further enacted by the authority aforesaid, That all and every the powers, authorities, directions, rules, methods, penalties, and forfeitures, clauses, matters, and things, which in and by an act, made in the twelfth year of the reign of King Charles the second, intituled, *An act for taking away the court of wards and liveries, and tenures in capite, and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to his Majesty's revenue of excise, or inland duties under the management of the commissioners of excise, are provided, settled, or established, for securing, enforcing, managing, raising, levying, collecting, paying, mitigating, or recovering, adjudging, or ascertaining the duties or penalties thereby granted, and for preventing, detecting, and punishing frauds relating thereto, (other than in such cases for which other penalties or provisions, are prescribed by this act), shall be exercised, practised, applied, and put in execution in and for the managing, raising, levying, collecting, mitigating, adjudging, ascertaining, recovering, and paying the several duties hereby granted, as fully and effectually, to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters, and things, were particularly repeated, and again enacted in this present act.

All the powers, penalties, &c. contained in 12 Car. 2. c. 24. or any other law relating to excise duties, for collecting and recovering the duties thereby granted, shall be applied in executing this act.

XXXIV. And be it further enacted by the authority aforesaid, That all fines, penalties, and forfeitures, respecting the inland duties imposed by this act, shall be sued for, recovered, levied, or mitigated, by such ways, means, and methods, as any fine, penalty, or forfeiture, is or may be sued for, recovered, levied, or mitigated, by any law or laws of excise, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland* respectively; and that one moiety of every such fine, penalty or forfeiture, shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall discover, inform, or sue for the same.

Penalties and forfeitures how to be recovered and applied.

Summary jurisdiction. See 12 Car. 2. c. 24. f. 45.

XXXVIII. And be it further enacted by the authority aforesaid, That if any action or suit shall be brought or commenced against any person or persons, for any thing by him or them done in pursuance of this act, such action or suit shall be commenced within three months next after the matter or thing done, and shall be laid in the proper county; and the defendant or defendants in such action or suit may plead the general issue, and give this act and the special matter in evidence, at any trial to be had thereupon; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, or discontinue his, her, or their action or prosecution, or judgement shall be given against him, her, or them, upon demurrer or otherwise, then such defendant or defendants shall have treble costs awarded to him, her, or them, against such plaintiff or plaintiffs.

Limitation of actions to three months.

General issue and treble costs.

The like limitation, general issue, and treble costs, with notice of action, and other regulations, in all excise cases. 28 Geo. 3. c. 37. f. 23. and the following clauses,

Anno vicefimo quinto

GEORGE III. Regis.

C A P. LXXIII.

An Act to declare, that Brewers selling Beer or Ale in less Quantities than a Cask, containing Four Gallons and a Half, shall not be intitled to any Allowance out of the Duties of Excise for Waste or Leakage; and for making Allowances to Distillers of Low Wines and Spirits from Malt, Corn, or Grain, in respect to the Duties imposed by an Act of the last Session of Parliament.

‘ **W**HEREAS, by two acts of Parliament, made in the twelfth
‘ year of the reign of King Charles the second, one, intituled,
‘ *A grant of certain impositions upon beer, ale, and other liquors,*
‘ *for the increase of his Majesty's revenue during his life; and the other,*
‘ intituled, *An act for taking away the court of wards and liveries, and*
‘ *tenures in capite, and by knights service, and purveyance, and for*
‘ *settling a revenue upon his Majesty in lieu thereof,* it was, among other
‘ things, enacted, That every common brewer, not selling beer or
‘ ale by retail, for and in consideration of waste by filling and leakage
‘ of their beer and ale, should have and be allowed, out of the returns
‘ made by the gaugers, the several allowances and abatements after
‘ mentioned; that is to say, Upon every three and twenty barrels of
‘ beer, whether strong or small, returned by the said gaugers, three
‘ barrels; and upon every two and twenty barrels of ale, whether
‘ strong or small, returned by the gaugers, two barrels: And whereas,
‘ by another act of Parliament, made in the fifteenth year of the reign
‘ of King Charles the second, (intituled, *An additional act for the*
‘ *better ordering and collecting the duty of excise, and preventing the abuses*
‘ *therein*), it was, among other things, enacted, That no common
‘ brewer of beer and ale should sell, deliver, or carry out, any beer
‘ or ale to any of his customers, either in whole cask, or by the
‘ gallon, before notice given to an excise officer, but between the
‘ hours of the day therein mentioned: And whereas, by another act
‘ of Parliament, made in the first year of the reign of King William
‘ and Queen Mary, (intituled, *An act for an additional duty of excise*
‘ *upon beer, ale, and other liquors*), it was, among other things, enacted,
‘ That the allowances appointed to be made and allowed to the com-
‘ mon brewers, other than within the cities of London and Westminster,
‘ and the weekly bills of mortality, for waste by fillings and leakage
‘ of their beer and ale, out of the returns or charges made by the
‘ gaugers or other officers, should be two barrels and an half upon
‘ every three and twenty barrels of beer and ale, whether strong or
‘ small, and no more: And whereas many common brewers, under
‘ the clause above recited of the said act of the fifteenth year of King
‘ Charles the second, do sell great quantities of beer or ale by single
‘ gallons, to divers of their customers, and nevertheless claim the
‘ aforesaid allowance, directed to be made, for waste by fillings and
‘ leakage, to common brewers not selling beer or ale by retail, by
‘ the said two acts of the twelfth year of King Charles the second, or

12 Car. 2. c. 23. s. 22;

and c. 24. s. 36. (Com-
 mon brewer to be al-
 lowed three barrels in
 every 23 of beer, and
 two in every 22 of ale,
 for waste.)

15 Car. 2. c. 11. s. 17.

(No common brewer to
 sell or deliver out,
 either in whole cask or
 by the gallon, but be-
 tween certain hours.)

1 Gul. & Mar. c. 24.

s. 5. (Common brew-
 ers, other than within
 the bills, to be allowed
 2½ in every 23 barrels
 of beer or ale for
 waste.)

‘ by the said act of the first year of King *William* and Queen *Mary* ;
 ‘ and it has been doubted whether such brewers, so selling their beer
 ‘ or ale by single gallons, are intitled to the said allowances ;’ now,
 to remove such doubts, be it enacted by the King’s most excellent
 Majesty, by and with the advice and consent of the Lords spiritual
 and temporal, and Commons, in this present Parliament assembled,
 and by the authority of the same, That, from and after the fifth day
 of *July* one thousand seven hundred and eighty-five, every common
 brewer, who shall sell beer or ale, or worts, in any less quantity, at
 any one time, than in a whole cask, containing four gallons and an
 half, shall be deemed to sell beer or ale by retail, and shall not be
 intitled to the said allowance for waste by fillings and leakage in the
 said two acts of the twelfth year of the reign of King *Charles* the
 second, and the said act of the first year of King *William* and Queen
Mary, mentioned, nor to any other allowance for or in consideration
 of such waste whatsoever.

Every person selling
 beer, &c. in a less
 quantity than a cask
 containing four gal-
 lons and a half, deem-
 ed a retailer, and not
 entitled to the allow-
 ance.

Anno vicesimo quinto

GEORGE III. Regis.

C A P. LXXIV.

An Act for repealing the Duty imposed on Tea by an Act passed in the last Session of Parliament, and for granting other Duties in lieu thereof ; for repealing so much of several Acts as relates to the Removal of Tea ; for directing the Officers of Excise to examine and certify the Exportation of exciseable Commodities ; and for better securing the Duties on Candles.

‘ **W**HEREAS by an act, passed in the last session of Parlia-
 ‘ ment, intituled, *An act for repealing the several duties on tea,*
 ‘ *and for granting to his Majesty other duties in lieu thereof ; and*
 ‘ *also several duties on inhabited houses ; and upon the importation of cocoa*
 ‘ *nuts and coffee ; and for repealing the inland duties of excise thereon ; it*
 ‘ *was enacted, That, from and after the fifteenth day of September one*
 ‘ *thousand seven hundred and eighty-four, the several rates, duties, and*
 ‘ *other impositions upon tea, imported, sold, or used in this king-*
 ‘ *dom, should cease, determine, and be no longer paid or payable ;*
 ‘ *and that upon all tea, which, from and after the said fifteenth day of*
 ‘ *September one thousand seven hundred and eighty-four, should be de-*
 ‘ *livered to the buyers thereof by the united company of merchants of*
 ‘ *England trading to the East Indies, there should be paid to the King’s*
 ‘ *Majesty his heirs and successors, by the purchaser or purchasers of such*
 ‘ *tea, a duty of twelve pounds ten shillings per centum, to be computed*
 ‘ *upon the gross prices at which such tea should be sold ; which duty*
 ‘ *should be paid as in and by that act is in that behalf directed and*
 ‘ *appointed : And whereas it is expedient that the said duty, by the said*
 ‘ *act granted upon tea, should be repealed ; and in lieu of the said duty,*
 ‘ *by the said act granted upon tea, to grant unto his Majesty the two*
 ‘ *new duties of five pounds per centum, and seven pounds and ten*
 ‘ *shillings per centum, herein-after mentioned ;’ be it therefore enacted*
 by the King’s most excellent Majesty, by and with the advice and
 consent of the Lords spiritual and temporal, and Commons, in this
 present

24 Geo. 3. c. 38. l.
 1 & 3. (Former du-
 ties on tea repealed,
 and new duty of 12l.
 10s. per cent. payable
 to the customs.)

The duty on tea granted by the recited act repealed.

New duties in lieu thereof, to be accounted for, and paid by the East India Company within 40 days after each quarterly sale.

Repealed with the other excise duties, by 27 Geo. 3. c. 13. s. 35. but renewed by same act, schedules B and F. Former duties. See 30 Geo. 1. c. 10. s. 5.

Duty of 5 per cent. to be under the management of commissioners of customs, &c.

Duty of 7 l. 10 s. per cent. to be under the management of the commissioners of excise.

Drawback on exportation under the regulations of 21 Geo. 2. c. 14. and other laws in force at the time of passing 24 Geo. 3. stat. 2. c. 38.

See the provisions relative to the exportation of tea, 21 Geo. 2. c. 14.

present Parliament assembled, and by the authority of the same, That, from and after the first day of *August* one thousand seven hundred and eighty-five, the said duty, by the said act granted upon tea, shall cease, determine, and be no longer paid or payable; save and except in all cases relating to the recovering any arrears of the said duty, which may at that time remain unpaid, or to any penalty or forfeiture, penalties or forfeitures, relating thereto respectively, which shall have been incurred upon or at any time before the said first day of *August* one thousand seven hundred and eighty-five.

II. And be it further enacted by the authority aforesaid, That upon all tea which, from and after the said first day of *August* one thousand seven hundred and eighty-five, shall be sold by the said united company, there shall be paid to the King's Majesty, his heirs and successors, one duty of five pounds *per centum*, to be computed upon the gross prices at which such tea shall be sold; and also one other duty of seven pounds and ten shillings *per centum*, to be also computed upon the gross prices at which such tea shall be sold; which said duties of five pounds *per centum*, and seven pounds and ten shillings *per centum*, shall be paid, by the purchaser or purchasers of such tea, to the said united company, at such time and times as shall, by the conditions of such sales, be from time to time appointed for the payment of the price of such tea to the said united company; and the said united company shall at all times, together with the proper officers of the customs, make up an account of five pounds *per centum*, to be computed upon the gross prices at which such tea shall be sold, and pay the same to the collector inwards of his Majesty's customs, within forty days after the expiration of each quarterly sale; which said duty of five pounds *per centum* shall be under the management of the commissioners of the customs for the time being, and shall be again drawn back and repaid upon the exportation of such tea to any place where a drawback of the duty on tea is now allowed by law; and the said united company shall also, at all times, together with the proper officer of excise, make up an account of seven pounds and ten shillings *per centum*, to be computed upon the gross prices at which such tea shall be sold, and pay the same to the commissioners of excise for the time being, within forty days after the expiration of each quarterly sale; which last mentioned duty shall be, and shall be deemed and taken to be, an inland duty, and shall be under the management of the commissioners of excise for the time being, and shall be again drawn back and repaid upon the exportation of such tea to any place where a drawback of the duty on tea is now allowed by law; and such tea shall and may, from time to time, be exported to any place or places, where the exportation of tea is now allowed by law, upon the same terms and conditions, and under and subject to the same rules, restrictions, regulations, and provisions, (not otherwise directed by this act), which in and by an act made in the twenty-first year of the reign of his late Majesty King George the second, intituled, *An act for permitting tea to be exported to Ireland, and his Majesty's plantations in America, without paying the inland duties charged thereupon by an act of the eighteenth year of his present Majesty's reign; and for enlarging the time for some of the payments to be made on the subscription of six millions three hundred thousand pounds, by virtue of an act of this session of Parliament; or in or by any other act or acts of Parliament relating to the exportation of tea, in force at the time of the passing of the said act, made in the last session of Parliament, are contained, provided, settled, or established, relating to the exportation of tea; and such rules, restrictions, regulations, and provisions, shall be in full force, and be duly observed, practised, applied, used, and put in execution, throughout*

out

out the whole kingdom of *Great Britain*, upon such exportation of any such tea, any thing herein, or in any other act or acts of Parliament, contained to the contrary in any-wise notwithstanding.

III. And be it further enacted by the authority aforesaid, That in case the monies by the said act of the last session of Parliament, directed to be paid to the receiver general of the customs, (other than the duty on tea hereby repealed), shall, together with the monies arising by the said duty of five pounds *per centum*, by this act granted, at any time in any one quarter (the necessary costs, charges, and expences of raising, receiving, collecting, levying, accounting for, and paying the same being first deducted), exceed the sum of eighty-seven thousand one hundred and thirty-six pounds sixteen shillings and eight-pence farthing, the said receiver general shall pay over such excess or surplus into the hands of the said commissioners of excise for the time being.

IV. And be it further enacted by the authority aforesaid, That all the monies that shall arise by the said duty of five pounds *per centum*, granted by this act (other than and except such excess or surplus as aforesaid), and all the arrears of the said duty hereby repealed, shall be applied and paid by the said collector inwards, into the receipt of the exchequer, upon the several distinct heads of *Subsidy* or *Customs*, as the duty hereby repealed has been paid in there, pursuant to the said act of the last session of Parliament; and the said duty of seven pounds and ten shillings *per centum*, hereby granted, together with such excess or surplus as aforesaid, shall (all costs, charges, and expences of raising, receiving, collecting, levying, accounting for, and paying the same being first deducted) be, by the said commissioners of excise for the time being, distributed in due proportion to the respective heads of excise to which the inland duties on teas, repealed by the said act of the last session of Parliament, were applicable, and shall be by them paid into the receipt of the exchequer, at the rate of one hundred and thirty-eight thousand nine hundred and seventy-nine pounds five shillings and ten-pence halfpenny *per quarter*; and such monies, so paid into the receipt of the exchequer, by the said collector inwards, and commissioners of excise respectively, shall be applied to the same uses and purposes as the said duty on tea, repealed by the said act of the last session of Parliament, were applicable unto; and in case, in any one quarter, the monies arising by the duties granted by the said act of the last session of Parliament, (other than the duty on tea hereby repealed), together with the said duty of five pounds *per centum* by this act granted, over and above all costs, charges, and expences of raising, receiving, collecting, levying, accounting for, and paying the same, shall be less than the sum of eighty-seven thousand one hundred and thirty-six pounds sixteen shillings and eight-pence farthing, the said receiver general shall return a certificate thereof into the office of the auditor of the receipt of the exchequer aforesaid; and in case, in any one quarter, the monies arising by the duty of seven pounds and ten shillings *per centum* by this act granted, together with such excess or surplus as aforesaid, over and above all costs, charges, and expences of raising, receiving, collecting, levying, accounting for, and paying the same, shall be less than the sum of one hundred and thirty-eight thousand nine hundred and seventy-nine pounds five shillings and ten-pence halfpenny, the said commissioners of excise shall return a certificate thereof into the said office of the auditor of the receipt of the exchequer aforesaid; and such deficiencies respectively shall, from time to time, be made good by or out of such money as shall be or remain in the receipt of the exchequer of or for the surplusses, excesses, or overplus money, or other revenues composing the fund com-

Receiver general of the customs, in case of a surplus of duties, over and above the sum of 87,136 l. 16 s. 8½ d. to pay the same to the commissioners of excise.

The 5 *per cent.* duty (except the aforesaid surplus) to be paid into the exchequer by the collector of the customs;

and also the 7 l. 10 s. *per cent.* duty, with the said surplus, by the commissioners of excise, at the rate of 138,979 l. 5 s. 10½ d. *per quarter.*

Rules for paying excise duties into the exchequer. 4 W. & M. c. 3. s. 4.

Application of these monies as the former duties.

In case of a deficiency of duties, the same to be made good out of the sinking fund.

The whole with the other duties of customs,

excise, &c. made part of the consolidated fund. 27 Geo. 3. c. 13. f. 47.

Receipts of commissioners of excise a sufficient discharge to receiver general of customs.

Surplus above the aforesaid sum of £38,979 l. 5 s. 10½ d. to be paid into the exchequer, and applied towards making good the like sums charged on the duty on houses, windows, and lights.

The whole consolidated, 27 Geo. 3. c. 13. f. 47.

All the powers and provisions in 10 Geo. 1. c. 10. and other acts in force at the passing the tea act of last session, (24 Geo. 3. stat. 2. c. 38.) for raising, recovering, &c. the duty thereby granted, to be deemed to have been in force for securing the duty granted by the said tea act, and shall be applied in executing this act.

The laws for securing the duties on coffee and cocoa nuts, which were in force at the time of passing 24 Geo. 3. stat. 2. c. 38. are also revived by 27 Geo. 3. c. 31. f. 26.

monly called *The Sinking Fund*, at the quarter day next after the said certificates respectively shall have been returned into the office of the auditor of the said receipt; and whatever monies shall be issued out of the said fund to make good such deficiencies respectively, shall be replaced by or out of the first supplies to be thereafter granted by Parliament.

V. Provided always, and be it enacted, That the receipts of the commissioners of excise, or the major part of them, shall be a sufficient discharge to the receiver general of the customs for such monies as he shall pay to them in pursuance of this act, and such receipts shall severally be allowed by the proper officer or officers in passing the accounts of such receiver general.

VI. And be it further enacted by the authority aforesaid, That if the monies hereby directed to be paid to the commissioners of excise shall, in any one quarter, produce, over and above all costs, charges, and expences of raising, receiving, collecting, levying, accounting for, and paying the same, more than sufficient to satisfy the said sum of one hundred and thirty-eight thousand nine hundred and seventy-nine pounds five shillings and ten-pence halfpenny, the surplus which remains, after satisfying that sum, shall be paid by the said commissioners of excise into the said receipt of the exchequer, and be applied towards making good the like sums charged upon the said subsidy and duty on houses, windows and lights, in the next succeeding quarter.

IX. And be it further declared and enacted, That all the powers, authorities, methods, rules, directions, regulations, penalties, forfeitures, provisions, clauses, matters, and things, which, in and by an act made in the tenth year of the reign of his late Majesty King George the first, intituled, *An act for repealing certain duties therein mentioned, payable upon coffee, tea, cocoa nuts, chocolate, and cocoa paste imported; and for granting certain inland duties in lieu thereof; and for prohibiting the importation of chocolate ready made, and cocoa paste; and for better ascertaining the duties payable upon coffee, tea, and cocoa nuts imported; and for granting relief to Robert Dalzell, late earl of Carnwath; or in any other act or acts of Parliament, relating to the duties upon tea, in force at the time of passing of the said act made in the last session of Parliament, are contained, provided, settled, or established, for managing, assessing, raising, levying, collecting, recovering, adjudging, mitigating, ascertaining, enforcing, or securing the duty thereby granted, and for preventing, detecting, and punishing frauds relating thereto, shall be deemed and taken to have been in full force, to all intents and purposes, from the time of the passing of the said act of the last session of Parliament, for the managing, assessing, raising, levying, collecting, recovering, adjudging, mitigating, ascertaining, enforcing, or securing the said duty hereby repealed, and for preventing, detecting, and punishing frauds relating thereto; and the same powers, authorities, methods, rules, directions, regulations, penalties, forfeitures, provisions, clauses, matters, and things, shall be and continue in full force, and be duly observed, practised, applied, used, and put in execution, throughout the whole kingdom of Great Britain, in and for the managing, assessing, raising, levying, collecting, recovering, adjudging, mitigating, ascertaining, enforcing, and securing the said several duties by this act granted, and for preventing, detecting, and punishing frauds relating thereto, as fully and effectually, to all intents and purposes (so far as the same are not altered by this act), as if the said powers, authorities, methods, rules, directions, regulations, penalties, forfeitures, provisions, clauses, matters, and things, had been expressly inserted and re-enacted in the said act, passed in the last session of Parliament, or in this act.*

X. Provided always, That nothing in this act contained shall extend to subject any person or persons to any penalty or forfeiture for any act done or committed by him or them before the passing of this act, to which such person or persons would not have been liable if this act had not been made; any thing herein-before contained to the contrary in any wise notwithstanding.

XI. And whereas, by several acts of Parliament, the several duties of excise, or inland duties, or certain proportions of such duties, payable for or upon the several commodities after mentioned; that is to say, candles, leather, soap, hops, paper, pasteboard, millboard, and scaleboard, paper printed, painted, or stained, to serve for hangings and other uses, starch, gold or silver wire, and bricks and tiles, are allowed to be drawn back on exportation of the said several commodities to foreign parts by way of merchandize: And whereas, by the said several acts of Parliament, certain regulations are provided for preventing frauds in the exportation or relanding any of the said commodities, and certain powers and authorities are by the said several acts given to the customers, collectors, or other officers of his Majesty's customs, at the respective ports or places of exportation of the said several commodities respectively, to administer certain oaths, and to take securities for the due exportation of the said several and respective commodities, and to grant to the exporters thereof certificates or debentures for the allowance of the duties on the said commodities so exported respectively: And whereas the requiring those regulations, powers, and authorities, to be observed and executed by the customers, collectors, or other officers of his Majesty's customs, has been found inconvenient; be it therefore enacted by the authority aforesaid, That, from and after the tenth day of August one thousand seven hundred and eighty-five, such parts of such several acts of Parliament as require the said regulations, powers, and authorities, to be observed and executed by the customers, collectors, or other officers of his Majesty's customs, shall be repealed, and shall be no longer observed or practised; and that, instead thereof, it shall be lawful for such officer or officers of excise, as the commissioners of excise shall appoint for that purpose, and they are hereby required to execute all and every the said regulations, powers, and authorities, as fully and effectually as the customers, collectors, or other officers of the customs might have done before the passing this act.

XII. And be it further enacted by the authority aforesaid, That, from and after the said tenth day of August one thousand seven hundred and eighty-five, it shall be lawful for any person or persons, who shall have paid all his Majesty's duties by any act or acts of Parliament payable for any of the respective commodities aforesaid, or for any person or persons who shall buy, or be lawfully intitled to any of the said commodities, from the person or persons who actually paid his Majesty's duties thereupon, to export from any lawful quays, and in the lawful hours, any such respective commodities, for which all the duties shall have been paid, to any foreign parts by way of merchandize, upon the terms, and according to the directions herein-after mentioned; that is to say, The person or persons, so intending to export

Regulations and powers to be observed, &c. by officers of customs, under former acts, on the exportation of candles, leather, soap, hops, paper printed, &c. starch, wire, and bricks and tiles, repealed, and the excise officers to execute those regulations.

The like regulations and powers on the exportation of silks, calicoes, linens, and stuffs, repealed, s. 16.

See new regulations, next clause, & seq.

Any of the said commodities for which the duties are paid, may be exported from the lawful quays, and in the lawful hours.

(a)

(a) See, respecting the lawful quays and hours, the references to 13 & 14 Car. 2. c. 21. f. 2.

No exportation to other places than horetofore, f. 22.

Other regulations for hops, in order to their being exported to Ireland after duty charged and before paid. 26 Geo. 3. c. 5.

Regulations of the same kind, with some differences, for calicoes, &c. This act, f. 17. — Glass. 26 Geo. 3. c. 77. f. 3. — Wine. 26 Geo. 3. c. 59. f. 46. — Tobacco. 29 Geo. 3. c. 68. f. 127.

Exportation of beer. See 1 Geo. 3. c. 7. f. 5. — Of cyder and perry. See 1 W. & M. stat. 1. c. 22. —

Of British spirits. See 33 Geo. 2. c. 9. f. 7. &c. — Of British plantation spirits. See 33 Geo. 2. c. 28. —

Of coffee, tea, and cocoa nuts. See 10 Geo. 1. c. 10. f. 26. — Chocolate. 21 Geo. 3. c. 55. f. 12. —

Malt. 12 Geo. 1. c. 4.

Notice to be given, 12 hours within, 24 without the limits, before packing up the same, and officer to attend, and goods to be packed in his presence.

(a)

Officer to secure and seal the packages as commissioners shall direct.

Penalty on opening packages, or destroying or defacing the seal, 201.

The shipping officer may open or examine, *f. 14.*

An account to be taken by packing officer, and returned to the shipping officer.

If such goods shall not be packed agreeably to notice, or within an hour after, notice void, and a fresh notice to be given.

Six hours notice of shipping, and officer to see the commodities put on board.

(b)

Exporter to give security before the shipping thereof, in treble the duty, to ship and export, and not unship, &c.

(c)

Oath or affirmation that the duties are paid, and the commodities the same as packed.

(d)

any such commodities, shall give twelve hours notice, within the limits of the chief office of excise in *London*, and twenty-four hours notice in other places in *Great Britain*, of his intention to pack up, in order to be exported, any such commodities, and of the time and place when and where the same are intended to be packed up, to the officer or officers of excise, who shall be appointed for that purpose by the respective commissioners of excise in *England* or *Scotland*; and such officer or officers shall attend to see such commodities packed up, and the same shall be packed up in the presence of such officer or officers, and shall be secured with such fastenings, and sealed with such seal or mark, and in such manner, as the said respective commissioners shall direct; and if any person shall open such package, or wilfully destroy or deface such seal or mark, (save and except the officer of excise at the port of exportation, as herein-after mentioned), every person so offending shall forfeit and lose the sum of twenty pounds for every such offence; and the officer or officers who saw the said commodities packed up, shall take an account of the kinds and quantities of the said commodities so intended to be exported, and make a return thereof to the officer who shall be appointed by such commissioners to receive the same, at the port of exportation, without any fee or reward for so doing.

XIII. Provided always, That if the person or persons, so intending to pack up such commodities, shall not begin and proceed to pack up the same at the time mentioned in such notice, or within one hour after such time, then such notice shall be void, and such person or persons, so intending to pack up such commodities, shall be obliged to give a fresh notice to such officer or officers of the time and place when and where such commodities are intended to be packed up in order to be exported; and the person or persons, so intending to export such commodities, shall also give six hours notice of the time and place of shipping such commodities, unto the officer of excise of the place where the same shall be shipped, who shall attend and see the same put on shipboard; and the exporter of the said commodities shall also, before the shipping the same, give sufficient security, to be approved of by the respective commissioners of excise, or the person by them appointed for that purpose, in treble the value of the duty intended to be drawn back, that the particular commodities, so intended to be exported, and every part thereof, shall be shipped and exported, and shall not be unshipped, unladed, or laid on land, or put on board any other ship or vessel in *Great Britain*, shipwreck, or other unavoidable accident excepted; which security the officer of excise of the port where the said commodities shall be exported, is hereby directed to take in his Majesty's name and to his Majesty's use; and the said exporter, or his clerk or manager, shall make oath, (or affirmation, if a *Quaker*), that he believes the duties upon such commodities had been fully paid, and that such commodities are the same that are

(a) The stamps and frame marks to be taken off stained paper, and the goods to be measured. 26 Geo. 3. c. 78. f. 19.

The stamps taken off paper made. 26 Geo. 3. c. 77. f. 5.

Starch to be marked with an additional stamp. See 26 Geo. 3. c. 51. f. 5.

Drawbacks for hides and calve skins on affidavit, though marks not seen, 10 Ann. c. 26. f. 5; and for manufactures of leather though no marks, 9 Ann. c. 11. f. 41. — But no drawback for hides, &c. as made wares, in respect only of their being curried, 9 Ann. c. 11. f. 43.

In what case notice void, next clause.

(b) Name of the ship, &c. to be specified for hops. 26 Geo. 3. c. 5. f. 1.

Account to be taken of the weight, tare, &c. of hops. 26 Geo. 3. c. 5. f. 1.

Notice void if no shipping within an hour in hops. 26 Geo. 3. c. 5. f. 2.

Goods to be shipped only by licensed persons. See 26 Geo. 3. c. 40. f. 20.

(c) Penalties of relanding, *f. 15.*

On exportation to the settlement of Yucatan, a further condition of the bond to be, that a certificate of the landing shall be produced within twelve months. 30 Geo. 3. c. 26. f. 2.

(d) Oath that the duties have been charged on hops. 26 Geo. 3. c. 5. f. 2.

False oath perjury, in hops. 26 Geo. 3. c. 5. f. 3.

described in the account sent as aforesaid, by the officer in whose presence the same were packed, to the officer attending the shipping, (which oath or affirmation the surveyor or supervisor, or other officer appointed by the commissioners for that purpose, is hereby authorized and required to administer); and the said surveyor or supervisor, or other officer aforesaid, and the officer who attended the shipping the said commodities, being satisfied of the truth thereof, shall, within one month after the exportation of the said commodities, give to the said exporter, or his clerk or manager, a certificate or debenture, expressing the quantities and kinds of such commodities so shipped, and that all the duties have been paid for the same, and that security hath been given before the shipping the same, for the due exporting the same; and such certificate or debenture, being produced to the collector of the port where the same commodities were exported, he shall forthwith pay or allow the persons so exporting the same, or their agents, a drawback or allowance of the duties before paid for such commodities so exported, or of such part and so much of the said duties for such respective commodities so exported, as may now be drawn back or allowed on the exportation of any of the said commodities respectively by any law or laws now in force; and if such collector shall not have money in his hands to pay the same, then the respective commissioners of excise in *England* or *Scotland* are required to pay the said drawback or allowance out of such duties as drawbacks or allowances, granted upon the exportation of the same commodities, are now payable by law respectively.

XIV. Provided always, That it shall be lawful for the officer attending the shipping such commodities, if he thinks it necessary, to open or examine such commodities at the port of exportation, in order that he may be satisfied that such goods are the same that are described in the account sent to him by the officer in whose presence the goods were packed.

XV. Provided always, That if, after the shipping any such commodities, and the giving or tendering such security as aforesaid, in order to obtain a drawback or allowance of the duties before paid or charged thereupon, the same commodities, or any part thereof, shall be unshipped, unladed, or laid on land, or put into any other ship or vessel within *Great Britain*, shipwreck, or other unavoidable accident, excepted, that then, and in every such case, over and above the penalty of the bond, which shall be levied and recovered to his Majesty's use, all the said commodities which shall be so unshipped, unladed, or laid on land, or put into any other ship or vessel within *Great Britain*, shipwreck, or other unavoidable accident, excepted, or the value thereof, shall be forfeited, and may be seized by any officer of the customs or excise.

Officer being satisfied of the truth thereof, to deliver debenture within a month after the exportation.

(a)

Collector of the port where exported, on debenture's being produced, forthwith to pay or allow the drawback.

If the collector has not money, the commissioners to pay drawback.

Officer attending the shipping such commodities, may examine them.

Goods unshipped or landed, &c. after giving security for obtaining the drawback, to be forfeited, or the value thereof, besides the penalty of the bond.

Candles, soap, and starch, reloaded after duty drawn back, and found in any ship or vessel, or carrying in any carriage, forfeited, and 5*l.* per cent. 23 Geo. 2. c. 21. s. 30; and the boxes forfeited in case of starch, 4 Geo. 2. c. 14. s. 3. —Such

(a) In case of hops before debenture granted, exporter to deliver an account of the marks, &c. and make oath that he believes the duties paid, and debenture to be delivered within a month after such last oath, and after the exportation. 26 Geo. 3. c. 5. s. 2.

No debenture but in the name of the real owner, and oath to be made of it, and of the actual exportation. See 26 Geo. 3. c. 40. s. 18. —Exportation by agents, same clause.

If goods in bales pre-packed affidavit before officer of the customs, or a magistrate, of the species, quantities, &c. 26 Geo. 3. c. 40. s. 16.

Stamp duties on debentures, 8 d. 9 Ann. c. 23. s. 23; 8 d. 19 Geo. 3. c. 66. s. 1; and 8 d. more, 23 Geo. 3. c. 58. s. 1. (Not in this collection).

See what drawbacks and bounties are payable, 27 Geo. 3. c. 13. schedule F, Drawbacks and Bounties.

Same drawbacks, &c. to the Isle of Man (except for malt and barley) as to Ireland, for goods that may be exported thither. 7 Geo. 3. c. 45. s. 14.

Same drawbacks to the settlement of Yucatan as to the British colonies in America. 30 Geo. 3. c. 26. s. 2.

By annual proclamation under the act for continuing 23 Geo. 3. c. 39. the same drawbacks are allowed for goods exported to the United States of America, as to the British plantations there.

No drawback or bounty for goods exported to Guernsey or Jersey, nor bounty for goods to Ireland, till certificate produced of the landing. 26 Geo. 3. c. 40. s. 19.

No drawback or bounty for goods exported to the islands of Faro or Ferro. 5 Geo. 3. c. 43. s. 31 & 32.

—Such goods specified in any certificate whereon debenture to be made forth, if landed again forfeited, with vessels, boats, cattle, and carriages, and 5*l.* per cwt. 23 Geo. 2. c. 21. f. 31.—If shipped for exportation on debenture, and relanded, and harboured, kept, or concealed, forfeited, and 50*l.* per cwt. Same act, f. 32.
 Leather, shipped to be exported with drawback, and relanded, forfeited, and treble the value. 9 Ann. c. 11. f. 42.
 Glass. See 26 Geo. 3. c. 77. f. 4.
 Beer, and cyder or perry. 2 Geo. 3. c. 14. f. 4.
 Plantation spirits. 33 Geo. 2. c. 28. f. 10.
 Cocoa nuts and chocolate. 21 Geo. 3. c. 55. f. 13.
 Security to the customs for exporting coffee. 10 Geo. 1. c. 10. f. 26.
 Malt. 3 Geo. 3. c. 1. f. 15.
 Tobacco. 29 Geo. 3. c. 68. f. 135.
 British spirits. 33 Geo. 2. c. 9. f. 10.
 Tea. 21 Geo. 2. c. 14. f. 3.
 Calicoes, &c. This act, f. 21.
 Wine. 26 Geo. 3. c. 59. f. 48.

10 Ann. c. 19. T. 94. XVI. 'And whereas by another act of Parliament, made in the tenth year of the reign of Queen Anne, for laying several duties upon all s^ope and paper made in Great Britain, or imported into the same; and upon chequered and striped linens imported; and upon certain silks, calicoes, linens, and stuffs, printed, painted, or stained; and also by another act, made in the twelfth year of the reign of Queen Anne, for laying additional duties on s^ope and paper, and upon certain linens, silks, calicoes, and stuffs, the duties of excise, or inland duties, payable on silks, calicoes, linens, or stuffs, printed, painted, stained, or dyed in Great Britain, are allowed to be drawn back on the exportation of such goods to foreign parts by way of merchandize, and several regulations are provided by the said acts for preventing frauds in the exportation or relanding of such goods; and certain powers and authorities are thereby given to the customers or collectors, or other officers of his Majesty's customs, at the respective ports or places of exportation of the said goods, to administer certain oaths, and to take securities for the due exportation of the said goods, and to grant to the exporter certificates or debentures for the allowance of the duties on goods so exported: And whereas the requiring those regulations, powers, and authorities, to be observed and executed by the customers, collectors, or other officers of his Majesty's customs, has been found inconvenient;' be it therefore enacted, That, from and after the tenth day of August one thousand seven hundred and eighty-five, those parts of the aforesaid two acts of Queen Anne, which require the said regulations, powers, and authorities, to be observed and executed by the customers, collectors, or other officers of his Majesty's customs, shall be repealed, and shall be no longer observed or practised; and that, instead thereof, it shall be lawful for such officer or officers of excise as the commissioners of excise shall appoint for that purpose, and they are hereby required to execute all and every the said regulations, powers, and authorities, as fully and effectually as the customers, collectors, or other officers of the customs, might have done before the passing this act.

and 12 Ann. c. 9. f. 12. Duties on printed silks, &c. allowed to be drawn back on exportation, and officers of the customs to take security, &c. (These clauses not in the present collection.)

Such parts of the said acts as require the regulations to be executed by the customs repealed.

Officers of excise to execute those regulations and powers.
 See the mode of proceeding to obtain a drawback in the next and the following clauses.
 See the regulations for other duties, f. 12. and to f. 15.

Any such silks, &c. for which the duties have been paid, may be exported.

This act not to authorize the exportation to any other parts than heretofore, f. 22.

Notice to be given, 12 hours within, 24 without the limits, of packing the goods.

XVII. And be it further enacted by the authority aforesaid, That, from and after the said tenth day of August one thousand seven hundred and eighty-five, it shall be lawful for any person or persons who shall have paid all his Majesty's duties for any such silks, calicoes, linens, or stuffs, printed, painted, stained, or dyed in Great Britain, or for any person or persons who shall buy, or be lawfully intitled to any such goods from the person or persons who actually paid his Majesty's said duties, at any lawful quays, and in the lawful hours, to export any such goods, for which all the duties shall have been paid, to any foreign parts by way of merchandize, upon the terms, and according to the directions, herein-after mentioned; that is to say, the person or persons intending to export any such goods shall give twelve hours notice within the limits of the chief office of excise in London, and twenty-four hours notice in other places in Great Britain, of his intention to pack up such goods in order to be exported, and of the time and place when and where the same are intended to be packed up, to the officer or officers of excise who shall be appointed for that purpose by the respective commissioners of excise in England or Scotland; and such

such officer or officers shall attend to see such goods packed up, and shall take care to measure the said goods, and to see that the seals or stamps, denoting the payment of the duties thereupon, are taken off from every piece of such goods before the same are packed up; and every such piece shall be packed up in the presence of such officer or officers, and shall be secured with such fastenings, and sealed with such seal or mark, and in such manner, as the said respective commissioners shall direct; and if any person shall open such package, or wilfully destroy or deface such seal or mark, (save and except the officer of excise at the port of exportation, as herein-after mentioned), every person so offending shall forfeit and lose the sum of twenty pounds for every such offence; and the officer or officers who saw the said commodities packed up shall take an account of the kinds and quantities of such goods so intended to be exported, and make a return thereof to the officer, who shall be appointed by such commissioners to receive the same, at the port of exportation, without any fee or reward for so doing.

XVIII. Provided always, That if the person or persons so intending to export such goods, shall not begin and proceed to pack up the same at the time mentioned in such notice, or within one hour after such time, then such notice shall be void; and such person or persons, so intending to pack up such goods, shall be obliged to give a fresh notice to such officer or officers, of the time and place when and where such goods are intended to be packed up in order to be exported.

XIX. ' And whereas, by an act passed in the present session of Parliament, intituled, *An act for repealing the duties on linens to be printed, painted, stained, or dyed in Great Britain, imposed by an act made in the last session of Parliament, and for granting other duties in lieu thereof; and on cotton stuffs, muslins, fustians, velvets, and velverets, wove in Great Britain, to be printed, stained, painted or dyed; and upon the importation of linens, cotton stuffs, muslins, fustians, velvets, and velverets, printed, stained, painted, or dyed in foreign parts, every piece of linen or stuffs, or stuffs made of cotton, to be printed, painted, stained, or dyed in Great Britain, after the first day of August one thousand seven hundred and eighty-five, is required to have a seal or stamp denoting the payment of the duties thereupon, and also a frame mark denoting the measure thereof, at both ends of every such piece; and all the regulations of the said act are enacted to extend to all silks, calicoes, linens, and stuffs to be printed, painted, stained, or dyed, in Great Britain, after the said first day of August one thousand seven hundred and eighty-five;* be it enacted by the authority aforesaid, That whenever any person shall be desirous of packing up, in order to be exported, any piece or pieces of such silks, calicoes, linens, or stuffs, printed, painted, stained, or dyed, before the said first day of August one thousand seven hundred and eighty-five, and not having such seals or stamps denoting the payment of the duties, and such frame marks denoting the measure thereof, at both ends of such piece or pieces, such person, or his clerk or manager, shall make oath (or, being a Quaker, affirmation) before the surveyor or supervisor, or other officer of excise appointed by the commissioners of excise for that purpose, (who is hereby authorised and required to administer the same), that all and every such piece and pieces were printed, painted, stained, or dyed in Great Britain before the said first day of August one thousand seven hundred and eighty-five; and such officer or officers shall not permit to be packed up, in order to be exported, any piece of silk, linen, or

Officer to attend and measure the goods, and take off the stamps.

(b)

The goods to be packed in officer's presence, and the packages to be fastened and sealed as commissioners shall direct.

Penalty on opening packages, or destroying, or defacing the seal, 20 l.

(c)

An account to be taken by packing officer, and return made to the shipping officer.

On failure of beginning to pack agreeably to notice, or within an hour, notice void, and a fresh notice to be given.

Cap. 72. s. 10. (Linens and stuffs to be stamped, and (l. 9.) frame marked at both ends; and (l. 24.) these regulations extended to all silks, &c.)

For silks, &c. printed before 1st August 1785, affidavit to be made.

(b) Notice void if no packing within an hour, next clause.
Frame marks also to be taken off, and none to be packed which have not the stamps and frame marks plain at both ends, s. 19.

(c) The shipping officer may open and examine, s. 20.

Notice of shipping, s. 19.

After 1st August 1785, officer not to permit any piece of printed silk, &c. to be packed not having the stamps and frame marks plain at both ends; and the frame marks to be cut off at the same time as the stamps, (f. 17.)

Six hours notice of shipping silks, &c. and officer to attend and see them put on board.

No goods to be put on board by other than licensed persons. 26 Geo. 3. c. 40. f. 20.

Exporter to give security that the goods shall not be unshipped or relanded in *Great Britain*;

and he, or his clerk or manager, to make oath (or affirmation if a quaker) that he believes the duties paid, and the goods the same as packed.

Penalties for unshipping or relanding, f. 21.

Surveyor being satisfied of the truth thereof, within a month after exportation, to give a debenture to the exporter.

See the general rules respecting debentures in the references to f. 13.

Debenture being produced, collector at the port to pay or allow the drawback:

If the collector has not money in his hands, commissioners to pay the drawback.

Officer attending the shipping of goods may examine the same.

Goods, after shipped for exportation, if unshipped or relanded, shall be forfeited, or the value thereof, over and above the penalty of the bond.

Relanding other goods. See f. 15.

stuffs, which shall have been printed, painted, stained, or dyed, in *Great Britain*, after the said first day of *August* one thousand seven hundred and eighty-five, not having the seals or stamps denoting the payment of the duties, and also the frame marks denoting the measure thereof, distinct and plain, at both ends of every such piece; which frame marks shall be cut off from both ends, at the same time as the seals or stamps denoting the payment of the duties are cut off from the same; and the person or persons intending to export such goods shall also give six hours notice of the time and place of shipping such goods, unto the officer of excise of the place where the same shall be shipped, who shall attend and see the same put on shipboard; and the exporter of the said goods shall also, before the shipping the same, give sufficient security, to be approved of by the commissioners of excise, or the person by them appointed for that purpose, in treble the value of the duty intended to be drawn back, that the particular goods so intended to be exported, and every part thereof, shall be shipped and exported, and shall not be unshipped, unladen, or laid on land, or put into any other ship or vessel within *Great Britain*, shipwreck, or other unavoidable accident, excepted; which security the officer of excise of the port where the said goods shall be exported, is hereby directed to take in his Majesty's name, and to his Majesty's use; and the said exporter, or his clerk or manager, shall make oath, (or affirmation, if a quaker), that he believes the duties upon such goods had been paid, and that such goods are the same that are described in the account sent as aforesaid by the officer in whose presence the same were packed, to the officer attending the shipping, (which oath or affirmation the surveyor or supervisor, or other officer appointed by the commissioners for that purpose, is hereby authorised and required to administer); and the said surveyor or supervisor, or other officer aforesaid, and the officer who attended the shipping the said goods, being satisfied of the truth thereof, shall, within one month after the exportation of the said goods, give to the said exporter, or his clerk or manager, a certificate or debenture, expressing the quantities and kinds of such goods, and that all the duties have been paid for the same, and that security has been given before the shipping the same for the due exporting the same; and such certificate or debenture being produced to the collector of the port where the same goods were exported, he shall forthwith pay or allow, to the persons so exporting the same, or their agents, a drawback or allowance of the duties before paid for such goods so exported; and if such collector shall not have money in his hands to pay the same, then the respective commissioners of excise in *England* or *Scotland* are required to pay the said drawback or debenture out of the duties upon silks, calicoes, linens, or stuffs, printed, painted, stained, or dyed in *Great Britain*.

XX. Provided always, That it shall be lawful for the officer attending the shipping such goods, if he shall think it necessary, to open and examine such goods at the port of exportation, in order that he may be satisfied that such goods are the same that are described in the account sent to him by the officer in whose presence the goods were packed.

XXI. Provided always, That if, after the shipping any such goods, or giving or tendering such security as aforesaid, in order to obtain an allowance or drawback of the duties thereupon, the same goods, or any part thereof, shall be unshipped, unladen, or laid on land, or put into any other ship or vessel within *Great Britain*, shipwreck, or other unavoidable accident, excepted; then, and in every such case, over and above the penalty of the bond, which shall be levied and recovered to his Majesty's use, all the said goods which shall be so unshipped, unladen,

unladen, or laid on land, or put into any other ship or vessel within *Great Britain*, shipwreck, or other unavoidable accident, excepted, or the value thereof, shall be forfeited, and may be seized by any officer of the customs or excise.

XXII. Provided always, That nothing in this act contained shall extend to authorise any person or persons to export any goods whatsoever, to any foreign parts whatsoever, other than such person or persons might have done by law before the making this act.

Not to authorise the exportation to any other parts than heretofore;

XXIII. Provided also, That nothing in this act contained shall authorise any person or persons to export any goods whatsoever, in any manner whatsoever, other than such person or persons might have done before the making this act, save and except as in this act is expressly provided.

or in any other manner, than might be done before the passing hereof.

XXIV. Provided also, That nothing in this act contained shall extend to intitle any person or persons to any other drawback or allowance, upon the exportation of any goods whatsoever, than such person or persons would have been intitled to by law upon the exportation of such goods before the making this act.

Not to intitle exporters to any new drawback.

XXV. ' And whereas, notwithstanding the several laws already made for the securing the duties on candles, and for protecting the fair trader, many gross frauds are daily practised by evil-minded and indigent persons, who are encouraged in such practices by the length of time allowed by the laws for the payment of the duties on candles; for remedy whereof, be it enacted by the authority aforesaid, That, from and after the first day of *August* one thousand seven hundred and eighty-five, no person or persons whatsoever, residing within the limits of the head office of excise in *London*, shall be permitted to make any candles, unless such person or persons shall occupy a tenement or tenements of the yearly value of ten pounds or upwards, and for which he, she, or they shall accordingly be assessed in his or their own name or names, and shall also pay to the parish rates; and that no person or persons whatsoever, residing in any other part of the kingdom, where there are rates to church and poor, shall be permitted to make any candles, unless such person shall be assessed and pay to church and poor in the several parishes and places in which they shall respectively reside; and that no entry of any melting-house, workhouse, warehouse, storehouse, room, or place, for the making or keeping of candles, or for the melting or keeping of wax, spermaceti, tallow, or other materials to be made into candles, already made or hereafter to be made, as required by the statutes in such case made and provided, shall be of any avail to any person or persons not so qualified, or for any longer time than the person or persons, so making entry, shall be qualified as aforesaid; and every person making candles, and not qualified as aforesaid, shall, notwithstanding any entry by him, her, or them made, be deemed and taken to be a person making candles without entry, and shall be subject to the like penalties and forfeitures as persons making candles without entry are, by the statutes in such case made and provided, now subject unto.

No person to make candles within the limits of the head office, unless he occupy a tenement of 10*l.* per ann. and be assessed in his own name, and pay parish rates for the same;

nor in any other part of the kingdom, unless he pay to church and poor where he resides.

Entry of no avail to persons not so qualified;

and every such person making candles, deemed a maker without entry.

Entry. See 3 Ann. c. 9. s. 6.

XXVI. ' And whereas, by a clause in an act passed in the eighth year of the reign of *Queen Anne*, intituled, *An act for laying certain duties upon candles, and certain rates upon monies to be given with clerks, and apprentices, towards raising her Majesty's supply for the year one thousand seven hundred and ten*, it was enacted, That all and every person and persons whatsoever, who should make any candles in *London*, *Westminster*, or in any parts within the limits of the weekly bills of mortality, should monthly, and every month, and all and every person or persons whatsoever, who should make any candles in any other part of *Great Britain*, should, once in every six weeks,

3 Ann. c. 9. s. 7. (Makers of candles within the bills monthly, elsewhere every six weeks, to make entry on oath, on penalty of 20*l.*.)

and (8 Ann. c. 9. f. 9.) to pay the duty within four and six weeks respectively, after such entry, on penalty of double the value of it.)

The said clauses repealed.

All candles made to be entered weekly, on oath of maker or chief workman or servant.

Entries to contain weight, number and size, and quantity made at each course.

Penalty, 20 l.

With and by whom such entries and oaths shall be made and administered.

Entry of places. See 8 Ann. c. 9. f. 6.

Charges. Same act, f. 10.

Payment of duty, next clause.

Candle-makers to pay the duties within a week after entry, on penalty of double duty, and not to sell or deliver out till duty paid, on penalty of double value.

Candles, materials, and

‘ make a true entry in writing, at the next office of excise, of all the
‘ candles by him or them severally made within such month or six
‘ weeks respectively; which entries were to be made in manner as
‘ therein expressed; and by one other clause in the same act, it was
‘ further enacted, That all and every person and persons whatsoever,
‘ who should make any candles in *London, Westminster*, or within the
‘ limits of the said weekly bills of mortality, should, within four
‘ weeks, and all and every person and persons whatsoever, who should
‘ make any candles in any other part of *Great Britain*, should, within
‘ six weeks, after he, she, or they should make, or ought to have
‘ made, such entry as aforesaid, pay and clear off all the said duties
‘ for candles which should be due from him, her, or them respective-
‘ ly; and that all and every such makers of candles, who should refuse
‘ or neglect to make such payment as aforesaid, should forfeit and lose,
‘ for every such offence, double the sum of the said duty: And whereas
‘ the allowing so long time for the making the entries, and for the
‘ payment of the duties, as aforesaid, hath been found prejudicial to
‘ the revenue, and also to the fair trader, as evil-minded and indigent
‘ persons have been encouraged thereby to make candles, and have
‘ made entry of the candles by them made, but have neglected to pay
‘ the duty when due, and before the time that the duty could be reco-
‘ vered, have absconded from their respective dwelling places, or by
‘ other methods have evaded the payment of the same;’ be it there-
fore further enacted by the authority aforesaid, That, from and after
the said first day of *August* one thousand seven hundred and eighty-five,
the above recited clauses shall be, and the same are hereby repealed.

XXVII. And be it further enacted by the authority aforesaid, That, from and after the said first day of *August* one thousand seven hundred and eighty-five, all and every person whatsoever, who shall make any candles, shall weekly, and every week, make a true entry in writing, at the next office of excise, of all the candles by him, her, or them severally made within each week; which said entries shall contain the weight, number, and size, of the candles mentioned therein respectively, and what quantity was made at each course within the said week to which such entry shall relate, on pain to forfeit, for every neglect of entry, the sum of twenty pounds; which entries shall be made upon oath by the makers of such candles, or by their chief workman or servant employed in making the same, according to the best of their knowledge and belief, unless such maker, workman, or servant, be a known quaker, and the solemn affirmation of such maker or workman, or servant, to the same effect, in case he or she be a known quaker, shall and may be taken instead of such oath; and the said entries, oaths and affirmations to verify the same, shall, for such candles as shall be made within the limits of the weekly bills of mortality, be made with, and administered by, such officer or officers as shall be appointed by the commissioners of excise in *England*, or the major part of them for the time being, who shall attend at the general excise office in *London* for that purpose; and for all candles made in all parts of *Great Britain*, with and by the respective collectors or supervisors of the district or division within which the respective makers of candles shall inhabit, without any fee or charge whatsoever to be demanded or taken for the same.

XXVIII. And be it further enacted by the authority aforesaid, That all and every person and persons whatsoever, who shall make any candles in *Great Britain*, shall, within one week after he, she, or they shall make, or ought to have made, such entry as aforesaid, pay and clear off all the duties for candles which shall be due from him, her, or them respectively; and that all and every such maker of candles, who

shall refuse or neglect to make such payment as aforesaid, shall forfeit and lose, for every such offence, double the sum of the said duty whereof the payment shall be so refused or neglected; and that no such maker of candles, after such default in payment made, shall sell, deliver, or carry out any candles, until he or she hath paid and cleared off his or her duty as aforesaid, on pain to forfeit double the value of such candles so delivered or carried out.

XXIX. And be it further enacted by the authority aforesaid, That, from and after the said first day of *August* one thousand seven hundred and eighty-five, every chandler, or maker of candles, before he, she, or they shall begin to work upon or make any course or making of candles whatsoever, shall give, to the officer of the division or place where such candles were intended to be made, notice in writing of the particular time and hour when he or she shall intend to begin to spread cottons, wicks or rushes, for any such course or making of candles, and also the hour and time when he or she shall intend to begin to run in or dip any such cottons, wicks or rushes, which notice shall be given as herein-after is mentioned; that is to say, if such making is intended to be in any place within the limits of the head office of excise in *London*, then such notice shall be given by the space of six hours next before the beginning of every such making; and if such making is intended to be in any city or market town, out of the said limits, then such notice shall be given by the space of twelve hours next before the beginning of every such making; and if such making is intended to be in any other place out of the said limits, then such notice shall be given by the space of twenty-four hours next before the beginning of every such making, on pain of forfeiting the sum of fifty pounds for every time when any maker of candles shall begin to spread cottons, wicks, or rushes, or to run in or dip any such cottons, wicks, or rushes, without first giving such notice as aforesaid.

is finished, and begin to dip within five hours after beginning to spread, 50l. 26 Geo. 3. c. 77. s. 6: void if the time be more than five hours after, s. 7.

XXX. And be it further enacted by the authority aforesaid, That if such intended spreading of cottons, wicks, or rushes, and also such intended running in or dipping such cottons, wicks, or rushes, shall not be begun and proceeded upon at the respective hours and times mentioned in such notice, or within three hours next after such respective hours and times, then every such notice shall be null and void.

XXXI. And, in order to deter persons from assisting in the private and fraudulent making of candles in unentered places, be it further enacted by the authority aforesaid, That, from and after the said first day of *August* one thousand seven hundred and eighty-five, when any officer or officers of excise shall discover that the making of candles is carried on in any private workhouse, room, or place, whereof no notice has been given at the next office of excise, and shall at the same time discover in the workhouse, storehouse, room, or place, where such private making of candles shall be so discovered, any person or persons knowingly assisting, or any ways concerned in carrying on such private making of candles, every such person or persons so discovered shall forfeit and lose the sum of twenty pounds, over and above all penalties and forfeitures that the proprietor or maker of such candles shall be liable to; and it shall be lawful for the officer and officers of excise, and all other persons acting in his or their aid, to stop, arrest, and detain, all and every the person or persons so discovered in such workhouse, storehouse, room, or place, and to convey the said person or persons before one or more justice or justices of the peace for the county, riding, division, city, or liberty respectively,

utensils, in custody of maker, or others to his use, liable to duties and penalties. See 2 Ann. c. 9. s. 19.

Entry not deemed without a ton weight any duty unpaid, or utensil standing. 27 Geo. 3. c. 31. s. 18.

Chandlers to give notice to the officer, six hours within the limits of the head office, 12 in any city or market town without those limits, and 24 in any other place, before they shall begin to spread cottons, wicks, or rushes, or to dip, on penalty of 50l.

Notice void, if no beginning within three hours, next section.

Beginning without declaration delivered of the sizes, number of rods, &c. 50l. 11 Geo. 1. c. 30. s. 27; and the like declaration of the number of moulds, &c. in mould candles, 24 Geo. 3. stat. 2. c. 11. s. 9.

Notices of unlocking the furnace door, and moulds. 27 Geo. 3. c. 31. s. 21.

Chandler to continue spreading and dipping severally till the course

Notice to be void if the spreading, &c. be not begun within three hours after the time specified in such notice.

Penalty on persons assisting in making candles privately:

First offence 20l. or two months imprisonment.

Officers may arrest them, and carry them before a justice, who may convict and commit.

spectively, wherein such persons shall be so discovered as aforesaid; and it shall be lawful for such justice or justices of the peace respectively, on confession of the party, or on proof by the oath of one or more credible witness or witnesses, to convict the person or persons so discovered as aforesaid, and the person or persons so convicted shall, immediately on such conviction, pay the said sum of twenty pounds into the hands of the officer who shall have conveyed such offender before such justice or justices of the peace, to be applied in manner herein-after directed; and on such offender or offenders refusing or neglecting to pay the said sum of twenty pounds, the justice or justices, so convicting as aforesaid, shall, by warrant or warrants under his or their hand and seal, or hands and seals, commit the offender or offenders to the house of correction for the said county, riding, division, city, or liberty respectively, there to remain and be kept to hard labour for the space of two months, to be reckoned from the day of such conviction; and the person or persons so committed shall not be discharged until he, she, or they shall have paid the said sum of twenty pounds, or until the expiration of the said two months: And in case the person or persons so convicted shall be again discovered in any workhouse, storehouse, room, or place, where the making of candles shall be so privately carried on, assisting, or otherwise concerned in carrying on such private making of candles, he, she, or they, so again offending shall, upon the like conviction, forfeit and pay, for such second offence, the sum of forty pounds, and shall be committed to the house of correction in manner aforesaid, there to remain for and during the term of four months, or until the said sum of forty pounds shall be paid.

Second offence 40*l.*
or four months im-
prisonment.

Entry of places. See 8
Ann. c. 9. s. 6.
Searching with war-
rant. See 5 *Geo. 3.*
c. 43. s. 20.

All the powers, pen-
alties, &c. contain-
ed in 12 *Car. 2. c. 24.*
or any other law re-
lating to excise duties,
for collecting and re-
covering the duties
thereby granted, shall
be applied in execu-
ting this act.

XXXII. And be it further enacted by the authority aforesaid, That all and every the powers, authorities, directions, rules, methods, penalties, and forfeitures, clauses, matters, and things, which in and by an act made in the twelfth year of the reign of King *Charles* the second, intituled, *An act for taking away the court of wards and liveries, and tenures in capite, and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to his Majesty's revenue of excise, or inland duties under the management of the commissioners of excise, are provided, settled, or established, for securing, enforcing, managing, raising, levying, collecting, paying, mitigating, or recovering, adjudging, or ascertaining, the duties or penalties thereby granted, and for preventing, detecting, and punishing of frauds relating thereto, (other than in such cases for which other penalties or provisions are prescribed by this act), shall be exercised, practised, applied, used, and put in execution, in and for the managing, raising, levying, collecting, mitigating, adjudging, ascertaining, recovering, and paying the several duties hereby granted, as fully and effectually, to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters, and things, were particularly repeated and again enacted in this present act.

Penalties and forfei-
tures how to be reco-
vered and applied.

Summary jurisdiction.
See 12 *Car. 2. c. 24.*
s. 45.

XXXIII. And be it further enacted by the authority aforesaid, That all fines, penalties, and forfeitures, imposed by this act, shall be sued for, recovered, levied, or mitigated, by such ways, means, or methods, as any fine, penalty, or forfeiture may be sued for, recovered, levied, or mitigated by any law or laws of excise, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland* respectively; and that one moiety of every such fine, penalty, or forfeiture, shall be to his Majesty, his heirs and successors, and the

other moiety to him or them who shall inform, discover, or sue for the same.

XXXIV. And be it further enacted by the authority aforesaid, That if any action or suit shall be brought or commenced against any person or persons for any thing by him or them done in pursuance of this act, such action or suit shall be commenced within three months next after the matter or thing done, and shall be laid in the proper county; and the defendant or defendants in such action or suit may plead the general issue, and give this act, and the special matter, in evidence at any trial to be had thereupon; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, or discontinue his, her, or their action or prosecution, or judgement shall be given against him, her, or them, upon demurrer or otherwise, then such defendant or defendants shall have treble costs awarded to him, her, or them, against such plaintiff or plaintiffs.

Limitation of actions to three months, general issue, and treble costs.

The same limitation, general issue, and treble costs, with notice of action, and other regulations, in all excise cases. 28 Geo. 3. c. 37. s. 23. and the following clauses.

Anno vicesimo sexto

GEORGE III. Regis.

C A P. V.

An Act to regulate the Exportation of Hops to Ireland:

WHEREAS by an act, made in the twenty-fifth year of the reign of his present Majesty, intituled, *An act for repealing the duty imposed on tea by an act passed in the last session of Parliament, and for granting other duties in lieu thereof; for repealing so much of several acts as relates to the removal of tea; for directing the officers of excise to examine and certify the exportation of exciseable commodities; and for better securing the duties on candles; it was enacted, That, from and after the tenth day of August one thousand seven hundred and eighty-five, it should be lawful for any person or persons, who should have paid all his Majesty's duties by any act or acts of Parliament payable for any of the respective commodities in that act mentioned in that behalf, or for any person or persons who should buy or be lawfully intitled to any of the said commodities from the person or persons who actually paid his Majesty's duties thereupon, to export, from any lawful quays, and in the lawful hours, any such respective commodities for which all the duties had been paid, to any foreign parts, by way of merchandize, upon the terms, and according to the directions therein-after mentioned: And whereas it is expedient to allow the exportation of hops of *British* growth to *Ireland*, by way of merchandise, upon his Majesty's duties, payable in respect of such hops, having been duly charged thereon, and before the said duties have been paid; be it therefore enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That, from and after the sixth day of *March* one thousand seven hundred and eighty-six, it shall be lawful for any person or persons to export, from any lawful quays, and in the lawful hours,*

25 Geo. 3. c. 74. s. 12. Any person who shall have paid the duties, may export the commodities specified in that act, (s. 12.)

British hops may be exported to *Ireland*, before duties paid.

Notice of packing, sealing packages, and making any

ing a return to the
shipping officer. ²⁵
Geo. 3. c. 74. s. 12.

Six hours notice of
shipping, and of the
name of the vessel,
and master, and the
port to which intend-
ed to be exported.

In what case notice
void, next clause.

Officer to take ac-
count of the quanti-
ties, and marks of
the weight or tare
of each bag, planter's
name and abode, and
date of the year when
grown.

If not shipped agree-
ably to notice, or
within an hour, no-
tice void, and a fresh
notice to be given.

Officer to attend and
see the shipping.

Security to be given
that the hops shall not
be reloaded, &c.

Exporter to make
oath before shipping,
that he believes the
duties have been duly
charged.

Before debenture
granted exporter to
deliver to the officer
a paper, containing
the quantity, name of
the ship, and master,
the port to which
exported, and the
weight or tare of
each bag, planter's
name, place of a-
bode, and date of the
year; and make oath
he believes the duties
paid.

False oath perjury, s. 3.

any such hops to or for *Ireland*, upon the terms and according to the directions herein-after mentioned; that is to say, The person or persons intending to export such hops to or for *Ireland* shall give six hours notice of the time and place of shipping such hops unto such officer of excise, of the place where the same shall be shipped, as shall be appointed for that purpose by the commissioners of excise in *England* and *Scotland* respectively, or the major part of them, for the time being, and of the name of the ship or vessel in which the same are intended to be shipped and exported, and of the master or commander thereof, and of the particular port or place in *Ireland* to which such hops are intended to be exported; and such officer shall take an account of the quantities of such hops so intended to be exported, and of the mark of the weight or tare of each bag, pocket, and cask of such hops, marked on the outside of each such bag, pocket, or cask, and of the planter or planters name or names, and the place of his or their abode, together with the dates of the year in which such hops were grown, marked in manner aforesaid.

II. Provided always, That if the person or persons so intending to ship such hops, shall not begin and proceed to ship the same at the time mentioned in such notice, or within one hour after such time, then such notice shall be void, and such person or persons, so intending to ship such hops, shall be obliged to give a fresh notice to such officer or officers of the time and place when and where such hops are intended to be shipped in order to be exported; and the officer of excise of the place where the same shall be shipped, shall attend and see the same put on shipboard; and the exporter of the said hops shall also, before the shipping the same, give sufficient security, to be approved of by the respective commissioners of excise, or the major part of them, or the person by them appointed for that purpose, in treble the value of the duty intended to be drawn back, that the particular hops so intended to be exported, and every part thereof, shall be shipped and exported, and shall not be unshipped, unladed, or laid on land, or put on board any other ship or vessel in *Great Britain*, (except in case of shipwreck or other unavoidable accident); which security the officer of excise of the port or place where the said hops shall be exported, appointed for that purpose by the commissioners of excise in *England* or *Scotland* respectively, or the major part of them, for the time being, is hereby directed to take, in his Majesty's name, and to his Majesty's use; and the said exporter shall also, before the shipping of such hops, make oath, (or affirmation, if a quaker), that he believes the duties upon such hops had been duly charged, (which oath or affirmation the officer appointed for that purpose by the commissioners of excise in *England* and *Scotland* respectively, or the major part of them, for the time being, is hereby authorised and required to administer); and before any debenture or certificate shall be granted for the repayment of the duty on any hops so exported as aforesaid, the exporter shall deliver to the officer, who shall have taken such security as aforesaid, or to the officer who shall be then appointed to take such security as aforesaid for the exportation of the hops for which a debenture or certificate is claimed, a paper, containing the quantity of hops exported, and for which such security was given as aforesaid, together with the name of the ship or vessel in which such hops were exported, the name of the master or commander thereof, and the particular port or place in *Ireland* to which such hops have been exported, and containing also the weight or tare of each such bag, pocket, and cask of hops, and the planter or planters name or names, and the place of his or their abode, together with the dates of the year in which such hops were grown; and the said exporter shall

shall also make oath (or affirmation, if a quaker) before the officer appointed to take security as aforesaid, that he believes the duties upon such hops, mentioned and described in such paper, have been fully paid, (which last mentioned oath or affirmation such officer is hereby authorised and required to administer); and such officer, being satisfied of the truth thereof, shall, within one month after such last mentioned oath or affirmation shall have been made, and after the actual exportation of such hops, give to the said exporter, or his clerk or agent, a certificate or debenture, expressing the quantities of such hops so shipped and exported, and the duties which have been paid for the same respectively, and that security hath been given before the shipping the same for the due exportation of the same; and such certificate or debenture being produced to the collector of excise of the port or place from whence such hops were so exported, he shall forthwith pay or allow the person or persons so exporting the same, or their agents, a drawback or allowance of the duties before paid for such hops so exported, or of such part and so much of the said duties for such respective hops so exported, as may now be drawn back or allowed on the exportation of such hops, by any law or laws now in force; and if such collector shall not have money in his hands to pay the same, then the respective commissioners of excise in *England* or *Scotland* are required to pay the said drawback or allowance, out of such duties as drawbacks or allowances granted upon the exportation of such hops are now payable by law.

Debenture to be given within a month after the last oath, and after the actual exportation.

See general rules respecting debentures, in references to 25 Geo. 3. c. 74. s. 13.

Collector of the port whence exported to pay the drawback, or the commissioners, if he has not money in his hands.

See what drawback to be paid, 27 Geo. 3. c. 13. schedule F, Drawbacks.

III. And be it further enacted by the authority aforesaid, That any person or persons who shall be convicted of making or taking a false oath or affirmation to any of the facts herein-before directed or required to be sworn or affirmed, shall be deemed guilty of perjury, and shall be liable to the pains and penalties to which persons are liable for wilful and corrupt perjury.

Taking a false oath, perjury.

IV. Provided always, That if, after the shipping any such hops, and the giving or tendering such security as aforesaid, in order to obtain a drawback or allowance of the duties before paid or charged thereupon, the same hops, or any part thereof, shall be again unshipped, relanded, or laid on land, or put into any other ship or vessel within *Great Britain*, (except in case of shipwreck, or other unavoidable accident), that then, and in every such case, over and above the penalty of the bond which shall be levied and recovered to his Majesty's use, all the said hops which shall be so unshipped, relanded, or laid on land, or be put into any other ship or vessel, within *Great Britain*, (except in case of shipwreck, or other unavoidable accident), or the value thereof, shall be forfeited, and may be seized by any officer of the customs or excise.

Hops relanded after giving security, &c. shall be forfeited, over and above the penalty of the bond.

V. Provided always, That nothing in this act contained shall extend to authorise any person or persons to export any hops whatsoever to any foreign parts whatsoever, other than such person or persons might have done by law before the making this act.

Act not to authorise the exporting of hops to any place, or in any manner not heretofore allowed.

VI. Provided always, That nothing in this act contained shall authorise any person or persons to export hops, in any manner whatsoever, other than such person or persons might have done before the making this act, save and except as in this act is expressly provided.

Drawback only to Ireland. See 27 Geo. 3. c. 13. schedule F, Drawbacks.

VII. Provided also, That nothing in this act contained shall extend to entitle any person or persons to any other drawback or allowance, upon the exportation of any hops whatsoever, than such person or persons would have been entitled to by law, upon the exportation of such hops, before the passing of this act.

No additional drawback to be allowed.

Penalties and forfeitures how to be recovered and applied.

See summary jurisdiction, 12 Car. 2. c. 24. s. 45.

Limitation of actions to three months.

General issue and treble costs.

The same limitation, general issue, and treble costs, with notice of action, and other regulations, in all excise cases. 28 Geo. 3. c. 37. s. 23. and the following clauses.

VIII. And be it further enacted by the authority aforesaid, That all fines, penalties, and forfeitures, imposed by this act, shall be sued for, recovered, levied, or mitigated, by such ways, means, or methods, as any fine, penalty, or forfeiture, may be sued for, recovered, levied, or mitigated, by any law or laws of excise, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*, respectively; and that one moiety of every such fine, penalty, or forfeiture, shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall inform, discover, or sue for the same.

IX. And be it further enacted by the authority aforesaid, That if any action or suit shall be brought or commenced against any person or persons, for any thing by him or them done in pursuance of this act, such action or suit shall be commenced within three months next after the matter or thing done, and shall be laid in the proper county; and the defendant or defendants in such action or suit may plead the general issue, and give this act and the special matter in evidence, at any trial to be had thereupon; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, or discontinue his, her, or their action or prosecution, or judgement shall be given against him, her, or them, upon demurrer or otherwise, then such defendant or defendants shall have treble costs awarded to him, her, or them, against such plaintiff or plaintiffs.

Anno vicefimo sexto

G E O R G I I I. Regis.

C A P. XL.

An Act for regulating the Production of Manifests, and for more effectually preventing fraudulent Practices in obtaining Bounties and Drawbacks, and in the clandestine Relanding of Goods.

‘ W H E R E A S the laws now in force, made to secure the payment of the duties due on such goods as are admissible to an entry upon importation into this kingdom from foreign parts, and to prevent the clandestine and fraudulent importation and exportation of prohibited goods, and the relanding of goods shipped for exportation, entitled either to bounty or drawback, have been found insufficient to answer the good purposes thereby intended; be it therefore enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That, from and after the times herein-after mentioned, no goods or commodities shall be imported or brought into *Great Britain*, from any port or place whatever, in parts beyond the seas, in any ship or vessel whatever, belonging in the whole or in part to his Majesty's subjects, unless the master or other person having or taking the charge or command of every such ship or vessel respectively, importing such goods, shall have on board a manifest or manifests,

No goods to be imported into *Great Britain*, in any vessel belonging to *British* subjects, unless the master have on board a manifest, signed by himself, and containing the particulars herein mentioned.

fefts, or content or contents, in writing, signed by such master or other person, containing the name or names of the feveral and respective ports or places where the goods in such manifest or manifests, or content or contents, mentioned, shall have been respectively laden or taken on board, the name and built of such ship or vessel, and the true admeafurement or tonnage thereof, according to the register of the same, together with the christian and surname of the master or other person having or taking the charge or command of such ship or vessel, and the port or place to which such ship or vessel truly belongs; and a just, true, correct, and particular account of all the cargo, and of all packages of goods so laden or taken on board, with the feveral and respective marks thereon; and of the particulars of the cargo which is stowed loose; and of the following particulars, in words at length; (that is to say), The feveral and respective numbers of the packages, with a particular description thereof, whether leaguer, pipe, butt, puncheon, hoghead, barrel, or other cask or package, describing such other cask or package by its usual or ordinary name; or whether case, bale, pack, trufs, chest, box, bundle, or other package, or by such other name or description as the same is usually called or known.

II. And be it further enacted by the authority aforesaid, That no wine of any sort shall be imported or brought into *Great Britain*, from any port or place whatever in foreign parts, not belonging to or under the dominion of the crown of *Great Britain*, in any ship or vessel whatever, unless the master, or other person having or taking the charge or command of the ship or vessel in which such wine shall be laden, shall have on board, in like manner, a manifest or manifests, or content or contents, in writing, made out and signed by such master or other person, on or before the clearing or departure of every such ship or vessel from each and every such port or place where such wine shall be laden on board, containing the name of the feveral and respective ports or places where the wine mentioned in such manifest or manifests, or content or contents, shall have been so respectively laden or taken on board; the name and built of such ship or vessel, and the true admeafurement or tonnage thereof; together with the christian and surname of the master, or other person having or taking the charge or command of such ship or vessel, and the port or place to which such ship or vessel truly belongs; and a just, true, correct, and particular account of the whole quantity of wine, distinguishing the quantity of each different kind so taken on board as aforesaid, and of the feveral and respective marks upon the different packages respectively, and, if known, the names of the persons to whom the wines are respectively consigned; and also, in words at length, the feveral and respective numbers of the packages, with a particular description thereof, whether leaguer, pipe, butt, puncheon, hoghead, barrel, or other cask or package, or by what name or description such other cask or package may be usually called or known: Provided always, that nothing in this act contained shall extend, or be construed to extend, to permit any goods or commodities whatever, which are now by law required to be accompanied with certificates or other documents, to be imported into *Great Britain* without all and every such certificate or certificates, or other document or documents, so required; but the same shall, and are hereby directed and required to be accompanied, as well with such certificate or other document, as with the manifest or manifests, or content or contents, herein-before directed; and, on failure thereof, the goods shall respectively continue to be liable to all and every the duties, regulations, and restrictions, and to the fines, penalties, and forfeitures, in all respects, to which the

Before clearing out from any of the British dominions in foreign parts, the manifest to be indorsed by the chief officers of the customs, &c. who must transmit a duplicate to Great Britain, s. 3.

Manifests for wine, see next clause;—for tobacco, 29 Geo. 3. c. 68. s. 17 & 18.

Producing the manifest, s. 6.—Penalties of importing goods without manifest, &c. s. 5.

Separate manifest for goods taken on board after manifest attested, s. 12.

No wine to be imported from any place not subject to the crown of Great Britain, in any ship whatever, unless the master has a proper manifest on board, made out and signed by himself, before clearing from such place.

No wine to be admitted to entry, unless the master make oath of the truth of this manifest, before the British consul at the port of lading, &c. s. 4.

Penalties of importing goods without a manifest, &c. s. 5.—Producing manifest, s. 6.

Certificates requisite on the importation of goods as heretofore.

same are or shall be subject and liable by law, as if this act had not been made.

Masters of vessels, before clearing out for *Great Britain*, from any of the *British* dominions in foreign parts, to deliver the manifest (i. e.) to the chief officer of the customs, &c. who is to indorse it, and cause a duplicate to be made out, and transmit the same to the officers of the customs at the port to which the goods are consigned.

The manifests for ships from the East Indies to be authenticated by the person who delivers the last dispatches, who must be a servant of the company of not less than seven years standing; and from China, by the company's chief supra cargo. 27 Geo. 3. c. 32. s. 11.

Penalties for importing goods without a manifest, s. 5.—For not producing it, s. 6.

No wine to be admitted to entry unless the truth of the manifest (i. e.) be verified on oath before the consul at the port of lading.

Penalty on masters of vessels importing goods without a proper manifest, double the value, with the full duties.

If the manifest shall not agree with the cargo found, the master shall forfeit 200l. s. 12; —but these penalties not incurred, if proof to the commissioners of customs that no fraud, &c. same section.

Producing the manifest, s. 6.

Masters of vessels belonging to *British* subjects, on arrival

III. And be it further enacted, That before any ship or vessel shall be cleared out for *Great Britain* with any goods or commodities whatever, from any port or place in any colony, plantation, island, or territory in foreign parts, belonging to or under the dominion of the crown of *Great Britain*, the master, or other person having or taking the charge or command of every such ship or vessel, shall deliver the manifest or content, in writing, herein-before required, to the collector of the customs (if there be such an officer at or near to such place); and, if there shall not be a collector of the customs there, then to the chief officer of the customs; and, if there shall not be any officer of the customs there, then to the principal officer or magistrate, or some other person by him specially appointed for that purpose, resident at or nearest to such place; which said collector, or other chief officer or magistrate, or other person by him appointed as aforesaid, shall respectively cause a duplicate thereof to be forthwith made, and shall indorse upon the original manifest or content his name, with the day and year on which the same was produced to such collector or other chief officer or magistrate, or person by him appointed, as aforesaid, and shall then return the said original manifest or content to the said master, or other person, on or before the clearing of any such ship or vessel; and such collector or other chief officer or magistrate, or other person specially appointed as aforesaid, shall respectively, at and upon the clearing of every such ship or vessel as aforesaid, immediately transmit the said duplicate of such manifest or content, so made as before directed, under his hand and seal, to the collector and comptroller of his Majesty's customs at the port in *Great Britain* to which the goods are consigned, and to which the manifests respectively refer.

IV. And be it further enacted by the authority aforesaid, That no sort of wine shall be admitted to an entry on the importation thereof into *Great Britain*, in any ship or vessel whatever, from any port or place in parts beyond the seas, not belonging to or under the dominion of the crown of *Great Britain*, unless the master, or other person having or taking the charge or command of each and every ship or vessel importing the same, shall, before his departure from the port or place where such wine is shipped or laden on board, verify upon oath the truth of the contents of the said manifest or manifests, in respect of the said wine, before the *British* consul or other chief *British* officer, if there shall be any such resident at or near to the port or place where such wine shall be laden or taken on board; which oath the said *British* consuls, or other chief *British* officers, is and are hereby respectively authorized and required to administer.

V. And be it further enacted by the authority aforesaid, That if any goods shall be imported or brought into *Great Britain*, in any ship or vessel whatever, belonging in the whole or in part to his Majesty's subjects, from any port or place whatever in foreign parts, without such manifest or manifests, or content or contents, in writing, or shall not be included and described therein, or shall not agree therewith; or if any wine shall be imported or brought into *Great Britain* by any such ship or vessel, without a manifest or manifests, content or contents, so verified as aforesaid; in each and every such case the master, or other person having or taking the charge or command of such ship or vessel, shall forfeit a sum of money equal to double the value of such goods, together with the full duties payable on the same.

VI. And be it further enacted by the authority aforesaid, That every master, or other person having or taking the charge or command of any

any ship or vessel, belonging in the whole or in part to his Majesty's subjects, laden with goods as aforesaid, and bound to any port or place in *Great Britain*, shall, on his arrival within four leagues of the coast thereof, upon demand, produce all and every such manifest or manifests, or content or contents, in writing, which such master or other person is herein-before directed and required to have on board his said ship or vessel, to such officer or officers of his Majesty's customs as shall first come on board his said ship or vessel, for his or their examination and inspection, and shall deliver to such officer or officers a true copy thereof respectively (which copy shall be provided and subscribed by the said master, or other person having or taking the charge or command of such ship or vessel); and that the several and respective officer and officers to whom the original manifest shall have been so produced, shall certify upon the back thereof that the same was produced, and also the day and year on which the same was or were so produced, and such copy or copies as aforesaid were to him or them delivered; and shall likewise certify upon the back of such copy or copies the day and year on which the same was or were produced, and shall forthwith transmit such copy or copies to the respective collectors and comptrollers of the several ports to which the goods, by such manifest or manifests, shall appear respectively to be consigned; and that the said master, or other person so having or taking the charge or command of any such ship or vessel, shall in like manner produce to the officer or officers of his Majesty's customs who shall first come on board such ship or vessel, upon her arrival within the limits of any port of *Great Britain* in which the cargo, or any part thereof, is intended to be discharged or landed, such manifest or manifests, or content or contents, in writing as aforesaid, and shall also deliver to him or them a true copy or copies thereof (such copy or copies also to be provided and subscribed by the said master, or other person having or taking the charge or command of such ship or vessel), the production of which said manifest or manifests, or content or contents, in writing, and the delivery of such copy or copies thereof, to be delivered as is herein-before directed, shall also be certified to have been so produced and delivered as aforesaid, by the said officer or officers of his Majesty's customs who shall so first come on board the said ship or vessel, on her arrival within the limits of any such port, upon the back of the said original manifest or manifests, or content or contents, in writing, with the particular day and year, and the time when such manifest or manifests, or content or contents, in writing, was or were produced to such officer or officers, and when he or they so received the said copy or copies thereof; and such officer or officers is and are hereby required forthwith to transmit, or cause to be transmitted, the said copy or copies of the said manifest or manifests, or content or contents, in writing, to the collector and comptroller of that port: Provided always, That nothing herein contained shall be construed to extend to require of such master, or other person having or taking the charge or command of such ship or vessel, the delivery of more than one copy of the manifest or manifests, content or contents, respectively, which he is hereby directed to have on board, to the officer or officers aforesaid, who shall first come on board of such ship or vessel, within four leagues of the coast of *Great Britain*, and to none other who shall afterwards come on board, within the distance aforesaid; and one other copy to such officer or officers as shall first come on board within the limits of any port in *Great Britain*, and to none

within four leagues of the *British* coast, are to produce their manifests to the first officer of the customs who shall come on board, and give him a copy thereof.

(a)

Officer to certify such production on the back of the original manifest, and to transmit the copy to the proper officers at the port of consignment.

The manifest also to be produced, and a copy delivered to the first officer of the customs who shall come on board within the limits of any port where goods to be landed; and he to certify the production on the back, and transmit the copy to the collector and comptroller.

Master not required to give more than two copies of his manifest.

Delivering the manifest, *f. 11.*

(a) Manifest for tobacco to be produced, and copy delivered both to officers of customs and excise. 29 Geo. 3. c. 68. s. 20. Penalties, next clause.

Fastening down the hatchways of tobacco ships. 29 Geo. 3. c. 68. s. 20.

Officers marking, &c. goods not in the main hold, *f. 9.*

Breaking bulk, &c. *f. 8.*

If any of the goods are consigned to another port, the collector and comptroller to certify on the manifest such part as has been delivered, and return it.

Penalty on master neglecting to produce his manifest, or to give a copy thereof to the proper officer, &c. double the value, with the full duties.

For not producing tobacco manifest, 2001.
29 Geo. 3. c. 68. s. 20.

Penalty on officer neglecting to certify the production thereof, &c. 1001.

Master and mate of any such vessel, who shall suffer bulk to be broken within the said limits, unauthorized by the proper officer, shall forfeit each 2001. except in case of unavoidable necessity.

In the case of tobacco, the ship and all the tobacco on board, forfeited, and 2001. 29 Geo. 3. c. 68. s. 21.

Marking or sealing goods not stored in the main hold, next clause. Throwing overboard, or sawing goods, s. 13.

Bringing to for stationing revenue officers on board, s. 22.

Taking in or putting out goods at sea. See 5 Geo. 1. c. 11. s. 3.

Unshipping goods. 8 Ann. c. 7. s. 17.

other who shall afterwards come on board within such limits, if such master, or other person so having or taking the charge or command of any such ship or vessel, shall produce to such officer or officers respectively his manifest or manifests, content or contents, with a certificate on the back thereof, as aforesaid: Provided also, That if any manifest or content, herein-before directed to be delivered up to the collector and comptroller of any port where such ship or vessel arrives, shall contain an account of goods not there to be landed, but which shall appear to be consigned to some other port or place in *Great Britain*, then, and in such case, that the collector and comptroller shall certify upon such manifest, under their hands, such part of the cargo as shall there have been delivered, and shall then deliver back the original manifest to the master, or other person having or taking the charge or command of the ship or vessel; and so in like manner, as often as the case shall require, until such ship or vessel shall arrive at her last port or place of discharge.

VII. And be it further enacted by the authority aforesaid, That if the master, or other person having or taking the charge or command of any ship or vessel laden as aforesaid, and bound to any port or place in *Great Britain*, shall not, upon his arrival within the limits of any port in *Great Britain* as aforesaid, or within four leagues of the coast thereof, produce such manifest or manifests, or content or contents, in writing, to the officer and officers of his Majesty's customs as aforesaid, upon demand thereof, and also give such copy or copies thereof as aforesaid to the officer or officers of his Majesty's customs who shall first come on board such ship or vessel, upon her arrival, as aforesaid, within any port in *Great Britain*, where the cargo, or any part thereof, is intended to be discharged or landed, or shall not give an account of the destination of such ship or vessel, or shall give a false account of the destination thereof, in order to evade the production of the manifest or manifests, or content or contents, in writing, the master, or other person having or taking the charge or command of such ship or vessel, shall forfeit a sum equal to double the value of the goods, together with the full duties due and payable thereon; and if such officer or officers first coming on board, within the distance or limits aforesaid, shall neglect or refuse to certify on the back of such manifest or manifests, or content or contents, the production thereof, and the delivery of such copies, respectively, as are herein-before directed and required to be delivered to such officer or officers, every such officer, so neglecting or refusing, shall forfeit and pay the sum of one hundred pounds.

VIII. And be it further enacted by the authority aforesaid, That if, after the arrival of any ship or vessel so laden with goods as aforesaid, and bound to *Great Britain*, either when within the limits of any of the ports of *Great Britain*, or within four leagues of the coast thereof, bulk shall be broken, or any part of the cargo of such ship or vessel shall be unladen or unshipped with intention to be laid on land, or unshipped for any other purpose whatever, out of such ship or vessel as aforesaid, within the limits or distance aforesaid, before such ship or vessel shall come to the proper place for the discharge of her cargo, or any part thereof, and shall be there duly authorized by the proper officer or officers of the customs to unlade the same, the master, or other person having or taking the charge or command of such ship or vessel, and the mate or other person next in command, shall respectively forfeit and lose the sum of two hundred pounds, except in case of unavoidable necessity and distress of weather, or other unavoidable accident, necessity, or distress, of which necessity and distress, or other unavoidable accident, the master, or other person having or taking the charge or command of such ship or vessel, shall give notice to, and (together with two or more of the mariners on board

board such ship or vessel) shall make proof, upon oath, before the collector or other chief officer of the customs of the port, within the limits of which such accident, necessity, or distress shall happen, or before the collector or other chief officer of the first port in *Great Britain*, within the limits of which such ship or vessel shall afterwards arrive, if the said accident, necessity, or distress shall have happened, not within the limits of any port, but within four leagues of the coast of *Great Britain*, (which oath the said collector or other chief officer is hereby authorized and required to administer).

IX. And be it further enacted by the authority aforesaid, That if, upon the arrival of any ship or vessel within the limits of any port in *Great Britain*, for the discharge of the cargo, or any part thereof, there shall be any goods which, from necessity, or from the nature of the cargo, must be unavoidably stowed, either in the cabin, or between the decks, or upon the decks, or in the steerage, fore-castle, or other place or places, out of the main hold of any such ship or vessel (save and except such part of the cargo as is stowed in the chains, or in other parts on the outside of such ship or vessel), in such case the officer or officers of the customs who shall first go on board, shall, before he or they shall leave the ship or vessel, mark or seal such several and respective packages, in such manner as such officer or officers shall be directed by the commissioners of the customs, or any four or more of them, in *England*, or the commissioners of the customs, or any three or more of them, in *Scotland*, for the time being, and shall keep a particular account thereof; which mark or seal shall not be altered, defaced, or broken, before the goods contained in such packages shall be respectively landed, either at the lawful quays, or at such other places as shall from time to time be allowed for that purpose, by special sufferance and leave from the commissioners and officers of his Majesty's customs, and under the authority of an order from the proper landing waiters, and likewise in the presence of such superior officer or officers as the said commissioners of the customs, in *England* and *Scotland* respectively, shall appoint to see such packages opened.

X. And be it further enacted by the authority aforesaid, That if any of the marks or seals which shall have been put upon any of the packages as before directed, shall be altered, defaced, or broken, by the master, or other person having or taking the charge or command of the ship or vessel on board of which such offence or offences shall be committed, or by any of the crew, or shall be committed by any other person, with the privity or consent of the said master, or other person having or taking the charge or command of such ship or vessel, every such master, or other person having or taking the charge or command of such ship or vessel, and also the mate or such person as shall be next in command to such master, or other person having the charge and command as aforesaid, shall, for each and every offence so committed, forfeit two hundred pounds.

XI. And be it further enacted by the authority aforesaid, That the master, or other person having or taking the charge or command of any ship or vessel, in which such goods shall be so imported or brought as aforesaid into *Great Britain*, shall, within twenty-four hours after the arrival of such ship or vessel at such places respectively as shall hereafter be fixed upon and appointed for that purpose by the commissioners of the customs, or any four or more of them, in *England*, or the commissioners of the customs, or any three or more of them, in *Scotland*, for the time being, make entry, upon oath, of the built, burthen, contents, and lading of such ship or vessel, with the particular marks, numbers, and contents of every parcel of goods then laden on board such ship or vessel, to the best of his knowledge and

Goods not stored in the main hold to be marked or sealed by the officer of the customs who shall first go on board.

If the marks or seals defaced, master and mate to forfeit 200 l. each, next clause.

Throwing over-board, or flaving or destroying goods, s. 13.

Officer of customs to fasten down the hatchways in tobacco ships. 29 Geo. 3. c. 68. s. 20.

If any marks on such goods shall be defaced, with the privity of the master and mate, they shall forfeit 200 l. each.

Master of every vessel importing goods to make entry upon oath, of her burthen, lading, &c. according to 13 & 14 Car. 2. c. 11. s. 1. within 24 hours after the ship's arrival at the places appointed by the commissioners of customs, on forfeiture of 100 l. and the manifest to be then delivered, on penalty of 200 l.

Tobacco ships to be reported on arrival at their moorings. 29 Geo. 3. c. 68. s. 25.

Not making report, 100 l. 13 & 14 Car. 1. c. 11. s. 2.

Goods, of which no report made, forfeited. 24 Geo. 3. stat. 2. c. 47. s. 28. — *Concealed after report.* See 9 Geo. 2. c. 35. s. 27.

Report of exciseable liquors to specify the numbers, marks, and kinds of liquor, on forfeiture thereof. 31 Geo. 2. c. 36. s. 7.

Ships to bring to at the usual, or appointed places. This act, s. 22.

Penalty if the goods do not agree with the manifest, or are wanting, next clause.

If part only landed the manifest to be indorsed and returned, s. 6.

Entry and payment of duty, s. 14.

Penalty on the master if the goods reported shall not be found on board, or shall not agree with the manifest, or if the report or manifest shall not agree with the cargo, 200 l.

If goods imported without a manifest, or not included, or not agreeable to it, double value with the duties, s. 5.

The penalties shall not be incurred if it be made appear to the commissioners of the customs, that the cargo was wholly taken on board in foreign parts, and no part unshipped, or the manifest lost or mislaid without fraud, or defaced by accident, or incorrect through mistake.

If goods taken on board after manifest attested, the master to make out a separate manifest; and the necessity of taking them to be made appear to the commissioners of the customs.

belief, and do and perform every act and thing in relation thereto, before the customer, collector, or other chief officer of the customs of the said port, openly in the custom-house at the same port, in the manner directed and required by an act, passed in the thirteenth and fourteenth years of the reign of his late Majesty King Charles the second, intituled, *An act for preventing frauds, and regulating abuses in his Majesty's customs*, under the penalty of the forfeiture of one hundred pounds; and the said master or other person shall, at the time he so makes his report or entry of his ship upon oath at the custom-house as aforesaid, deliver to the collector, or other chief officer of the customs at the said port, the manifest or manifests, or content or contents, in writing, as before directed to accompany their respective cargoes, and to be on board every ship or vessel in which goods shall be so imported or brought as aforesaid into *Great Britain*; and if the said master, or other person having or taking the charge or command of any such ship or vessel, shall neglect or refuse to deliver such manifest or manifests, or content or contents, in writing, as aforesaid, to the said collector or other chief officer of the customs, at the time he so makes his report or entry of his ship upon oath at the custom-house as aforesaid, every such master, or other person so having or taking the charge or command of such ship or vessel, shall, for every such offence, forfeit and lose the sum of two hundred pounds.

XII. And be it further enacted by the authority aforesaid, That if any package whatever, which shall have been reported by the master, or other person having or taking the charge or command of any ship or vessel in manner herein-before directed, shall be wanting, and not found on board such ship or vessel, in conformity to such report; or if the goods reported shall not agree with the manifest or manifests, content or contents; or if either the report or manifest or manifests shall not agree with the cargo found on board of such vessel or vessels; then, and in every such case, the master, or other person having or taking the charge or command of such ship or vessel, shall forfeit and lose the sum of two hundred pounds: Provided nevertheless, that in case any goods shall be imported without such manifest or manifests, or content or contents, in writing, as herein-before is directed; or in case the manifest or manifests, or contents or content, accompanying the goods, shall not agree with the report, or shall be defaced or incorrect, or shall not agree with the goods on board, and it shall be made to appear to the satisfaction of the commissioners of the customs, that the cargo imported was wholly taken on board in foreign parts, naming the particular places where it was taken on board respectively, and that no part of the cargo has been unshipped since it was taken on board, and that the manifest or content has been lost or mislaid without fraud or collusion, or that the same was defaced by accident, or incorrect by mistake; in such case the penalties and forfeitures herein-before inflicted shall not be incurred: Provided also, that in case any goods shall, from urgent necessity, be taken on board of any ship or vessel in any foreign port or place, for *Great Britain*, after such manifest or manifests, or content or contents, as required by this act, shall have been attested in manner herein-before directed, the master, or other person having or taking the charge or command of such ship or vessel, shall make out, or cause to be made out, and shall sign a separate manifest or manifests, or content or contents, of all such goods as shall be so taken on board; which manifest or manifests, or content or contents, shall be subject to all and every provision in this act contained, to all intents and purposes, in like manner as the manifest or manifests, or content or contents, so attested as aforesaid, are subjected; and in such case, the penalties and forfeitures

herein-before inflicted, with respect to goods imported without a manifest or content, shall not be incurred, if the urgent necessity of so taking such goods on board shall be made to appear, to the satisfaction of the commissioners of the customs in *England* and *Scotland* respectively.

XIII. And be it further enacted by the authority aforesaid, That if any goods so taken on board any ship or vessel in any foreign port or place, shall, after the arrival of such ship or vessel within the limits of any port of *Great Britain*, or within four leagues of the coast thereof, or after the first production of the manifest or manifests, or content or contents, to the officers of the customs, in manner herein-before directed (whether such goods shall be inserted in the said manifest or manifests, or content or contents, herein-before directed to accompany such goods, or not), be thrown overboard, or staved, or otherwise in any manner destroyed (except in case of unavoidable necessity, proof of which shall be made, to the satisfaction of the commissioners of his Majesty's customs in *England* and *Scotland* respectively), the master, or other person having or taking the charge or command of the ship or vessel on board of which such offence shall be committed, shall forfeit two hundred pounds.

XIV. And be it further enacted by the authority aforesaid, That all and every importer or importers, proprietor or proprietors, or consignee or consignees, of any goods imported or brought into *Great Britain* as aforesaid, shall severally and respectively, within twenty days after the master, or other person having or taking the charge or command of such ship or vessel, shall have made his report or entry upon oath, in manner herein-before directed, or after the expiration of the time within which he is required by law so to do, make a due entry in writing, in the usual and accustomed manner, with the collector or other chief officer of the customs, at the port in *Great Britain* where the ship or vessel so laden as aforesaid shall arrive, of all the goods so by them, and each and every of them, respectively, imported in such ship or vessel, or of which they and each and every of them are the importers, proprietors, or consignees, respectively, and shall pay the full duties due and payable, in ready money, for such goods, within the time aforesaid; and that if he or they respectively shall fail in so doing, it shall and may be lawful for the officers of the customs to convey such goods to his Majesty's warehouse at the custom house for security of the duties; and if the full duties are not paid for such goods within the space of three calendar months from the time they shall be so brought to the said warehouse at the custom-house, they shall and may be then forthwith sold, and the produce applied agreeably to an act, passed in the twelfth year of the reign of her late Majesty Queen *Anne*, intituled, *An act for encouraging the tobacco trade*; any law, usage, or custom to the contrary notwithstanding: Provided nevertheless, that nothing herein-before contained shall extend, or be construed to extend, to the selling of any goods which may by law be entered and warehoused, upon bond or security being given for the whole of the duties due thereon.

Warehousing plantation spirits on bond 15 Geo. 2. c. 25.

The report to be made within 24 hours after the ship's arrival at the places fixed by the commissioners of the customs, This act, s. 11.

Entries of exciseable goods when and how to be made. See 31 Geo. 2. c. 36. s. 5.

XV. And be it further enacted by the authority aforesaid, That, from and after the first day of *August* one thousand seven hundred and eighty-six, it shall not be lawful for any officer or officers of his Majesty's customs in *Great Britain* to permit or suffer any ship or vessel to be cleared out for foreign parts, from any port or place whatever in *Great Britain*, until the master, or other person having

Penalty on masters if goods be thrown overboard, or staved or destroyed after arrival within four leagues, or after first production of the manifest, 200 l.

Putting out goods within four leagues. See 5 Geo. 1. c. 11. s. 3. Breaking bulk, This act, s. 8.

Importers, &c. within 20 days after the master's report, to make entry with the customs of all goods imported, &c. and pay the duties, or the goods to be warehoused by the officers of the customs, and sold, and the produce applied according to 12 Ann. c. 8. if full duties not paid within three months; but not to extend to goods that may be warehoused on bond.

By 12 Ann. c. 8. s. 11. (not in this collection), where goods brought to his Majesty's storehouses have remained there twelve months, commissioners of customs to cause them to be sold, and the produce applied, first to the payment of the freight and other charges, next the duties, and then the overplus, if any, to the proprietors.—Such sale to be at the end of six months. 12 Geo. 1. c. 28. s. 19. (not in this coll. from).—Power of officers of customs to bring goods to the storehouse. 13 & 14 Car. 2. c. 11. s. 4.

No vessel shall be cleared out for foreign parts, until the master and mate have given bond in the penalty of 200 l. (to be taken by the officers of the customs) not to land illegally any

goods, and not be concerned in fraudulently importing, unshipping, or landing, and not to oppose officers of customs or excise.

or taking the charge or command of such ship or vessel, and the mate of such ship or vessel, shall severally and respectively give security to his Majesty, his heirs and successors, by bond, in the penalty of two hundred pounds, (which security shall be taken by the collector, or other principal officer of the customs, at such port or place, who is hereby authorised and required to take such security), with condition that such master, or other person having or taking the charge or command of such ship or vessel, or such mate, as the case may be, will not at any time thereafter land, or cause to be landed, any goods, in any part of this kingdom, in any manner which is or shall be prohibited by law, or take the same on board in order to their being so landed, nor be anywise concerned, or aiding or assisting in fraudulently importing, unshipping, or landing the same, and will not hinder, molest, or oppose, any of his Majesty's officers of the customs or excise, or any other person or persons assisting them, or either of them, in the due execution of their respective offices or employments; or until such master, or other person having or taking the charge or command of such ship or vessel, shall produce a certificate, under the hand of the collector, or other principal officer of the customs, at some other port or place in *Great Britain*, of such security having been before given at such other port or place, to such collector or other principal officer, by such master and mate.

On the exportation of goods in bales, press-packed, affidavit to be made of the names, species, quantities, and qualities.

False oath perjury, s. 29.

Packing exciseables for exportation in the officer's sight. See 25 Geo. 3. c. 74. s. 12.

XVI. And be it further enacted by the authority aforesaid, That there shall not be paid or allowed to any person whatsoever, upon the exportation of any goods entitled to either drawback or bounty upon exportation, any drawback, bounty, or allowance whatever, if the goods are in bales press-packed, unless the several different names and species of the goods, and the quantities and qualities thereof, respectively, shall be verified by the respective master packer or master packers thereof, or one of them, or, in case of the absence of such master packer or master packers, or one of them, from sickness or other unavoidable necessity, by the foreman, or other servant of such master packer, or master packers, respectively, who shall have actual knowledge of the contents of the bales so respectively press-packed, in the following manner; (that is to say), If the goods are packed at the port whence they are to be exported, or within ten miles thereof, then by oath made and subscribed upon the entry or cocquet, before the collector or comptroller, or other chief officer of the customs at such port, (who is and are hereby respectively authorised to administer the same); and if such goods are packed at any greater distance than ten miles from the port from whence the goods are to be exported, then on the like oath made, and subscribed in manner aforesaid, before some magistrate or justice of the peace for the county or place where such master packer or packers shall reside.

Penalty on masters who shall not deliver cocquets for goods exported to every officer of the customs who shall come on board within four leagues, 100 l.

XVII. And be it further enacted by the authority aforesaid, That every master, or other person having or taking the charge or command of any ship or vessel on board of which any goods shall be shipped for exportation to foreign parts, from any port or place in *Great Britain*, shall, upon demand, produce and deliver to each and every officer or officers of his Majesty's customs, who shall come on board his ship or vessel, either within the limits of any port in *Great Britain*, or within four leagues of the coast thereof, all and each and every cocquet or cocquets delivered to him by the proper officer or officers of the customs, at the port or ports, place or places, where the ship or vessel shall have been cleared out, for the examination and inspection of every such officer or officers, under the penalty of one hundred pounds; and if such officer or officers shall find any of the goods on board such ship or vessel not to correspond with the cocquet or coc-

If he find any goods do not correspond, they shall be forfeit.

quets,

quets so produced, he or they is and are hereby authorised and required to seize the said goods, which shall be forfeited; or if such officer or officers shall discover that any of the packages indorsed upon the cocquet or cocquets so produced, are not on board the said ship or vessel, the master, or other person having or taking the charge or command of the ship or vessel, shall forfeit the sum of twenty pounds for each and every package contained in such cocquet or cocquets, and not found.

XVIII. And be it further enacted by the authority aforesaid, That no entry shall pass, nor any debenture be made out, upon exportation to foreign parts from *Great Britain*, of any goods whatever, which are entitled either to drawback or bounty upon exportation, but in the name of the real owner or owners, or proprietor or proprietors of the goods, if they, or any of them, are resident in *Great Britain*; and that before such owner or owners, or proprietor or proprietors, shall receive the drawback or bounty, or any allowance to which such goods may be entitled, or any part thereof, one or more of them, and not any broker or agent on his or their behalf, shall, upon the debenture, verify, by oath, his or their so being the real owner or owners, or proprietor or proprietors, of such goods, and also that the goods are really and *bona fide* exported to foreign parts, and have not been re-landed in *Great Britain*; any law, custom, or usage to the contrary notwithstanding: Provided always, That such real owner or owners, or proprietor or proprietors of such goods, if he or they shall not have purchased or obtained a right to, or property in, the drawback to which such goods are intitled, shall, and is and are hereby required, at the time such goods are entered for exportation, to acknowledge in writing under his or their hands upon the entry, the person or persons who is or are intitled to such drawback; and such person or persons shall, after the requisites of this act are fully complied with, receive such drawback; and the receipt of such person or persons upon the debenture shall be an acquittal and discharge for such drawback: Provided nevertheless, That nothing in this act shall extend, or be construed to extend, to hinder or prevent the agent of any corporation or company trading by a joint stock from making oath, in the manner now by law allowed, to entitle such corporation or company to obtain any drawback or allowance upon the exportation of goods from *Great Britain*; nor to hinder or prevent any proprietor or proprietors of lands in any of his Majesty's colonies or plantations, nor any person or persons whatever, from exporting from any place, other than that at which he or they reside, if such person or persons shall reside at a greater distance than twenty miles from such place, any goods or commodities whatever; nor any person or persons whatever from exporting from any place, other than that at which he or they reside, any goods whatsoever, of *British* manufacture, (being the property of such person or persons), by and in the name of an agent, and such agent is hereby authorised to do and perform every act and thing, to entitle the real proprietor or proprietors of the goods to all and every bounty, drawback, or allowance, due by law upon the exportation of such goods, and to recover the same in as full and ample manner as if the real proprietor or proprietors was or were to act therein; provided such agent shall testify upon oath, on the back of

ed; or if any packages not on board, the master to forfeit *act*. each.

Goods to be put on board by licensed persons only, s. 20.

Penalties for re-land- ing excisable goods in general. 25 Geo. 3. c. 74. s. 15.

No debentures on ex- portation of goods en- titled to drawback or bounty, to be made out but in the names of the real owners, if resident in *Great Britain*, who shall make oath of their being such, and that the goods are *bona fide* exported.

(a)

If the owner has no right to the draw- back he is to acknow- ledge in writing upon the entry who is en- titled to it, and such person to receive it.

Corporations, pro- prietors of lands in the colonies, any person residing more than 20 miles from the port, or owners of *British* manufac- tures, not resident at the port, may export by agents, who are to perform every act to entitle the real proprietors to the bounty or drawback, and recover the same as they might do.

(a) The proper officers of excise may administer the oaths required by this act, where the goods are subject to excise duties. 27 Geo. 3. c. 31. s. 25.

None of the regulations of this act to extend to beer. 27 Geo. 3. c. 31. s. 24.

See the general regulations for the exportation of excisable commodities. 25 Geo. 3. c. 74. s. 11, 12, 13, 14, & 15.

Certificates for goods to Ireland, or Guernsey or Jersey, next clause.

The words of *bono* or *bono* to be added to the oath upon debentures, whereon the exporter is to swear that goods are not landed, or intended to be landed in *Great Britain* or Ireland. 5 Geo. 3. c. 43. s. 33.

Agent to testify on oath on the back of the debenture, the names of the owners, and their abode; and, if required, give good reason for his knowledge of the place to which intended to be exported.

No bounty or premium to be paid for goods exported to Ireland, nor drawback or bounty for goods to *Guernsey* or *Jersey*, until a certificate produced from the customs of their being landed there.

Beer excepted from this act. 27 Geo. 3. c. 31. f. 24.

See what certificates are required to discharge the bonds for exporting British spirits, 33 Geo. 2. c. 9. f. 9.

Plantation spirits, 33 Geo. 2. c. 28. f. 9.

Tea, 21 Geo. 2. c. 14. f. 1. — 26 Geo. 3. c. 59. f. 49.

Goods intitled to drawback, &c. to be put on board by persons licensed by the commissioners of customs only.

Licence not to be withdrawn unless the person is convicted of some act against laws of customs or excise.

Licences shall be granted to all persons now entitled to carry goods on board, who shall give security.

the debenture, over and besides what is already by law required to be testified upon oath before the collector or comptroller, or other chief officer of the customs, (who is and are hereby authorised to administer the same), the name or names of the real proprietor or proprietors of the goods, and his or their known place of abode, and shall, if required by the said collector or comptroller, or other chief officer, give good and sufficient reason for his knowledge of the place to which the goods are intended to be exported.

XIX. Provided always, and it is hereby further enacted by the authority aforesaid, That, from and after the twenty-ninth day of September one thousand seven hundred and eighty-six, no bounty or premium shall be paid or allowed for or upon any goods whatsoever exported from this kingdom to *Ireland*, and that no drawback, bounty, or premium shall be paid or allowed for or upon any goods whatever exported from this kingdom to the islands of *Guernsey* or *Jersey*, nor any debenture made out for such drawback, bounty, or premium, until a certificate shall be produced, under the hands and seals of the collector, comptroller, and surveyor of the customs, or any two of them, belonging to such port in *Ireland*, or from the register of certificates, or other chief officer of the customs in the said islands of *Guernsey* or *Jersey*, as such goods shall have been respectively landed at, certifying that the goods have been duly landed there; any law, custom, or usage to the contrary notwithstanding.

f. 1. — Cocoa nuts and chocolate, 21 Geo. 3. c. 55. f. 16. — Wine, 29 Geo. 3. c. 68. f. 136.

XX. And be it further enacted by the authority aforesaid, That no goods whatever, intitled to either drawback, bounty, or premium, shall be carried or put on board any ship or vessel whatever for exportation to foreign parts by any person or persons whatever, (except the proper officers of the revenue), other than such person or persons as shall be authorised for that purpose, by licence under the hands of the commissioners of his Majesty's customs, or any four or more of them, for the time being, who are hereby authorised to grant the same, and to require such security as they may deem necessary, by bond or otherwise, to be given by the person or persons to whom they shall grant such licence, for the actual delivery of the whole of the goods on board such ship or vessel to the officers of the revenue stationed on board, and for the faithful and incorrupt dealing, in every respect, of such person or persons in regard to such goods; which said persons so to be licensed as aforesaid, shall and are hereby required, upon carrying such goods on board any ship or vessel, to give clear and full information thereof, in writing, to the master, or other person then in charge of such ship or vessel, for the better enabling the master to give notice, as required by this act, previous to his clearing out with drawback or bounty goods; which licence, when granted by the commissioners of the customs, shall not be withdrawn by them, or the operation under the same in any manner hindered, obstructed, or prevented, unless either the person or persons to whom such licence shall have been granted, or some other person or persons employed by them, and with his or their privity or consent, shall commit some act against any law now made, or hereafter to be made, to secure the revenue of customs or excise, and shall be convicted thereof, in which case the said commissioners shall and are hereby authorised and required to withdraw such licence.

XXI. Provided always, and be it further enacted by the authority aforesaid, That the commissioners of his Majesty's customs shall, and are hereby required to grant such licence as aforesaid to all and every person and persons who is or are now, by law, intitled to carry or put on board such goods, and who shall give such security as the said

commissioners,

commissioners, or any four or more of them, shall deem necessary, and to no other person or persons whatever.

XXII. ' And whereas it has frequently happened, That ships or vessels, as well bound to *Great Britain* from foreign parts, as from *Great Britain* to foreign parts, have passed the usual places appointed for stationing officers of the revenue on board of vessels, and for relieving or landing such officers, without bringing to for such purpose; be it therefore enacted by the authority aforesaid, That the master, or other person having or taking the charge or command of any ship or vessel coming or arriving from foreign parts, shall not presume to pass such usual places, or such other places as may hereafter be appointed for that purpose by the commissioners of his Majesty's customs, or any four or more of them, for the time being, without bringing to and receiving the revenue officers on board; or, being outward-bound for foreign parts, shall not presume to pass without bringing to at such usual places, or such places as shall be appointed as aforesaid, for the purpose of the cargo being examined, and of relieving or landing such officers, unless in case of unavoidable necessity or distress of weather, or other unavoidable accident, to be made appear to the satisfaction of the commissioners of the customs; and that every such master, or other person, who shall so pass without bringing to for the purposes aforesaid, either inward or outward-bound, shall, for each and every such offence, forfeit and lose the sum of one hundred pounds.

cargo within 24 hours after the ship's arrival at the places fixed by the commissioners of customs, 100l. f. 11.
Obstruction of officers. 24 Geo. 3. stat. 2. c. 47. f. 15.

XXIII. And be it further enacted by the authority aforesaid, That from and after the passing of this act, any officer or officers of his Majesty's revenue, properly authorised to examine any ship or vessel, or the cargo on board thereof, shall, at all times, have free access to the cabin, and every other part or place in such ship or vessel; and in case any places within the cabin, fore-castle, steerage, or any other part of the ship, or any boxes, chests, or other thing contained therein, shall be locked, or in any manner fastened, and the keys shall be withheld, or the places shall not be opened for such officers respectively, on their requiring the same of the master, or other person having or taking the charge or command of such ship or vessel, such officer or officers, if they are of a degree superior to tidemen or watermen, shall, and are hereby authorised and empowered to open the same in the best manner they can, and are hereby indemnified in so doing; but if such officers shall only be in the class of tidemen or watermen, they shall, and are hereby required to send for their superior officer, who is hereby in like manner authorised to open, or cause the same to be opened; and shall be, and is and are hereby indemnified in so doing.

XXVII. And be it further enacted by the authority aforesaid, That it shall and may be lawful for the commanders of any of his Majesty's ships or vessels of war, or any commissioned, warrant, or petty officer, specially authorised by them, to seize, without having any deputation or commission from the commissioners of his Majesty's customs or excise for that purpose, any goods or commodities whatever, or any ships or vessels whatever, which shall be subject to forfeiture by this act, or by any other act or acts of Parliament now in force, for any offence against the revenue of customs or excise: Provided the commander of such ship or vessel of war shall bring, or cause to be brought, every such seizure to his Majesty's warehouse at the nearest custom-house to which such seizure can conveniently be brought, and shall there lodge and deposit the same, in the custody, and under the charge and care of the proper officer of the customs, in case

Penalty on masters of vessels coming from foreign part, or outward bound, who shall neglect to bring to at the usual places or places hereafter by the commissioners of customs appointed for stationing officers of the revenue on board, 100 l.

If any vessel liable to seizure or examination shall not bring to, being required, or being chased by revenue, &c. vessel, having a proper pendant and ensign, &c. the master of such revenue, &c. vessel, may shoot at or into it, and killing, &c. to be bailed. 24 Geo. 3. stat. 2. c. 47. f. 23.

Powers of officers of excise to go on board, &c. 11 Geo. 1. c. 30. f. 1.

Inspection of manifests, This act, f. 6.

Master to report the

Revenue officers to have free access to the cabin, and every other place;

and, if superior to tidemen or waterman, may open locks, &c. when keys refused, or if of that class only, to send for their superior officers.

Powers of officers of excise to go on board, and search, &c. See 11 Geo. 1. c. 30. f. 1. Obstruction. 24 Geo. 3. stat. 2. c. 47. f. 15.

Commanders of his Majesty's ships of war, or any officer specially authorized by them, may seize any vessels or goods subject to forfeiture, without a customs or excise commission.

Such seizures to be brought to the nearest custom-house warehouse, if under any act for securing the customs, or lodged under the care of the proper officer of excise, if under any act for securing the ex-

cise only; and to be prosecuted as by those acts.

Distribution as his Majesty shall appoint. 3 Geo. 3. c. 22. s. 4.

Ships of war are liable to search, &c. 13 & 14 Car. 2. c. 11. s. 3.

Witnesses to be examined on oath before the surveyors general of the customs.

Persons making a false oath touching any of the facts directed to be testified by this act, or before surveyors general of the customs, to be deemed guilty of perjury.

Penalties and forfeitures how to be recovered and applied.

If in a trial for seizure of goods, ships, horses, &c. where in a verdict shall be given for the claimer, or on any prosecution on account of such seizure, there shall appear to have been probable cause for such seizure, and the judge, &c. shall certify it, the defendant shall not be entitled to costs, &c.

This extended more generally to all cases of customs and excise, and actions limited to three months,

case the seizure shall be made under any act for securing the revenue of customs, or in the custody, and under the charge and care of the proper officer of excise, in case it shall be made under any act for securing the revenue of excise only; and shall, in all respects, in regard to the prosecution or delivery of any such seizure, conform to all and each and every of the rules, regulations, and restrictions to which the officers of his Majesty's customs and excise are now, in case of such seizures made by them respectively, subject; any law, custom, or usage to the contrary notwithstanding.

XXVIII. And whereas great difficulties have arisen in ascertaining the truth of facts relative to his Majesty's revenue of customs, as well as to the conduct of the officers employed therein, upon examinations and inquiries made by the surveyors general of the customs; be it therefore enacted by the authority aforesaid, That, from and after the passing of this act, any person or persons examined before them as a witness or witnesses, or any or either of them, respectively, shall deliver his, her, or their testimony upon oath, to be administered by the surveyor general, or surveyors general respectively, who shall examine them; and such surveyor or surveyors general are hereby authorised to administer such an oath accordingly; any law, custom, or usage to the contrary notwithstanding.

XXIX. And be it further enacted by the authority aforesaid, That if any person or persons whatsoever shall be convicted of making a false oath, touching any of the facts directed or required by this act to be testified on oath, or of giving false evidence, on his, her, or their examination on oath before the surveyors general of the customs, or any one or more of them, respectively, in conformity to the directions of this act, such person or persons so convicted as aforesaid shall be deemed guilty of perjury, and shall be liable to the pains and penalties to which persons are liable for wilful and corrupt perjury.

XXX. And be it further enacted by the authority aforesaid, That all penalties and forfeitures created and incurred by this act, shall and may be sued for, prosecuted, recovered, and disposed of, in such manner, and by such ways, means, and methods, as any penalties incurred, or any goods or vessels forfeited for any offence against the laws of customs, may now legally be sued for, prosecuted, recovered, and disposed of; and the officer or officers concerned in the seizures or prosecutions under this act, shall be entitled to, and receive such share of the produce arising from the seizures as they are now by law entitled to upon prosecutions of seizures for unlawful importation, and to such share of the produce arising from any pecuniary fine, or penalty, or composition, paid for any offence against this act, as they are now by any law or regulation entitled to upon prosecutions for pecuniary penalties.

XXXI. And be it further enacted by the authority aforesaid, That, from and after the passing of this act, in case any information shall be commenced and brought to trial, on account of the seizure of any goods, or of any ship, boat, or other vessel, or of any horse, cattle, or carriage, as forfeited by this or any other act of Parliament relating to his Majesty's customs or excise, or other his Majesty's revenues, wherein a verdict or sentence shall be given for the claimer thereof, and it shall appear to the judge, justice, or court, before whom the same shall be tried or heard, that there was a probable cause of seizure, the judge, justice, or court, before whom the same shall be tried or heard, shall certify on the record or other proceedings that there was a probable cause for the prosecutor's seizing the said goods, ship, boat, or other vessel, horse, cattle, or carriage; and in such case the defendant shall not be entitled to any costs of suit whatsoever,

soever, nor shall the persons who seized the said goods, ship, boat, vessel, horse, cattle, or carriage, be liable to any action, or other suit or prosecution, on account of such seizure; and in case any action, or other suit or prosecution, shall be commenced and brought to trial or hearing against any person or persons whatsoever, on account of the seizing any such goods, ship, boat, vessel, horse, cattle, or carriage, where no information shall be commenced or brought to trial to condemn the same, and a verdict or sentence shall be given, upon such action or prosecution, against the defendant or defendants, if the court or judge before whom such action or prosecution may be brought shall certify, in like manner as aforesaid, that there was a probable cause for such seizure, then the plaintiff, besides his goods, ship, boat, vessel, horse, cattle, or carriage so seized, or the value thereof, shall not be entitled to above two-pence damages, nor to any costs of suit, nor shall the defendant in such prosecution be fined above one shilling.

with general issue, trial copy, notice and other regulations in all such cases. 28 Geo. 3. c. 17. s. 22. and the following clauses.

XXXII. And be it further enacted by the authority aforesaid, That the several regulations in this act contained, except where the time for commencement thereof is otherwise in this act fixed and provided for, shall commence from and after the following periods; *videlicet*, In respect to ships or vessels coming from any part of *Europe*, from and after the twenty-fifth day of *December* one thousand seven hundred and eighty-six; in respect to ships or vessels coming from any part of *Africa* or *America*, from and after the twenty-ninth day of *September* one thousand seven hundred and eighty-seven; and in respect to ships and vessels coming from *Asia*, from and after the twenty-fifth day of *March* one thousand seven hundred and eighty-eight.

Commencement of this act.

Anno vicesimo sexto

G E O R G I I I. Regis.

C A P. LI.

An Act for better securing the Duties on Starch, and for preventing Frauds on the said Duties.

• **W** H E R E A S, notwithstanding the many laws made for
 • securing the duties on starch, and for protecting the fair
 • trader, many gross frauds are still frequently practised by various
 • persons, to the great loss of the revenue, and the injury of the fair
 • trader; for remedy thereof, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords Spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That, from and after the twenty-fourth day of *June* one thousand seven hundred and eighty-six, before any starch shall be put into the stove or any other place to dry, (except for crusting), all such starch shall be put or wrapped in papers, and shall be tied in manner herein-after directed; and that when any starch-maker shall be desirous of papering starch for drying, he, she, or they, shall give to the officer for the duties on starch, of the division or district where his, her, or their starch-house is situated, twelve hours notice in writing, if such starch-house shall be situated within the

Notice shall be given, 12 hours within, 24 without the limits, of the intention to paper starch for drying, and of the number of pieces, and what stove; and maker to begin within an hour after time exprelled, or notice void, and proceed till all is papered.

Beginning without notice, or not proceeding, 100 l. next clause.

Tying and labelling, next clause.

Declaring the number of pieces broken from the boxes, and placing them in the stove. 19 Geo. 3. c. 40. s. 13 & 14.

Every paper of starch shall be tied across on the side where the ends are folded; and a label of a different colour, at least three inches square, affixed with warm paste of glue on that side, so as to prevent opening the paper without tearing the label.

Officer to attend the papering, tying, and labelling, and stamp the label; and not giving notice, or not proceeding, or not tying and labelling as specified, 100 l.

Providing stamps, s. 4.

Re-papering, and re-stamping when paper broken, &c. s. 11.

Stamping for exportation, s. 5.

Starch found unstamped, next section.

Placing the pieces in the stove, &c. 19 Geo. 3. c. 40. s. 14.

Starch unstamped, or not papered, (except for crusting), or loose starch, or scrapings, found in any stove, or other drying place, forfeited, and 200 l.

Unstamped starch, loose starch exceeding 28 lb. or scrapings, found in the possession of any starch-maker or dealer, or removing or removed, forfeited,

limits of the chief office of excise in *London*, or if such starch-house shall be situated in any other part of *Great Britain*, twenty-four hours notice in writing, of the particular time and hour when he, she, or they intend to begin to paper his, her, or their starch for drying, and shall in such notice express the number of pieces intended to be papered, and into what particular stove or other drying-place such pieces are intended to be put to dry; and in case such starch-maker shall not begin to paper his, her, or their starch, at the time and hour mentioned in such notice, or within one hour next after, then every such notice shall be void, and such starch-maker shall be obliged to give a fresh and like notice in writing before he, she, or they shall begin to paper his, her, or their starch; and when any such maker or makers of starch shall begin to paper such starch, he, she, or they shall proceed and continue to paper the same until all the pieces of starch mentioned in such notice shall be papered.

II. And be it further enacted by the authority aforesaid, That every maker of starch shall cause every piece of starch, when papered, to be tied with strings crossing each other on that side of the piece where the ends of the paper shall be folded, and shall cause to be strongly affixed or pasted, with warm paste made with glue, on every piece of starch so papered and tied, a label, or piece of thin paper, three inches long and three inches broad at the least, of a different colour from the paper in which the starch shall be wrapped; that is to say, if the starch shall be wrapped in blue or brown paper, the said label or piece of thin paper shall be white; and if the starch shall be wrapped in white paper, such label or piece of thin paper shall be blue; and such label or piece of thin paper shall be affixed on that side of the piece of starch where the ends of the paper shall be folded, and in such manner as to prevent the opening of the said paper of starch without tearing the said label or piece of thin paper; and the officer of the duties on starch for the division or district where such starch-house shall be situated, shall attend and see such starch papered and tied in manner aforesaid, and such label or piece of thin paper affixed on every piece of such starch, and shall take an account of every piece of such starch; and such officer shall cause every piece of starch so papered as aforesaid to be stamped or sealed upon such label or piece of thin paper aforesaid, with such stamp or seal as shall be provided by the commissioners for the duties on starch in *England* and *Scotland* respectively for that purpose, before any such piece of starch shall be put into the stove to dry; and if any starch-maker shall begin to paper his, her, or their starch without giving such notice as aforesaid, or having given such notice, and begun to paper his, her, or their starch as aforesaid, shall not proceed and continue to paper such starch in manner aforesaid, or shall not cause the same to be tied in manner aforesaid, and such labels or pieces of thin paper to be affixed thereon, as aforesaid, every starch-maker so offending shall, for every such offence, forfeit the sum of one hundred pounds.

III. And be it further enacted by the authority aforesaid, That, from and after the said twenty-fourth day of *June* one thousand seven hundred and eighty-six, if any piece or pieces of starch papered, not being stamped in manner aforesaid, or any piece or pieces of starch not papered, or loose starch, or scrapings of starch, shall be found in any stove or other place for drying belonging to any starch-maker, (whether such place shall be an entered place or not an entered place), all such starch papered and not stamped, or not papered, or loose starch, or scrapings of starch, shall be forfeited, and the starch-maker, in whose possession such unstamped starch, loose starch, or scrapings shall be found, shall forfeit the sum of two hundred pounds: Provided, that

nothing

nothing herein contained shall extend to pieces of starch put into the stove for crusting only before the same shall be scraped.

with heat, vessel, cattle, or carriage; and the maker or dealer forfeits 10s. per lb. but not to extend to starch taken out of the papers, &c. as hair powder or blue maker's. See f. 13. Hair powder, or stone blue maker, receiving unshorn starch, or loose starch, or scrapings, forfeits 10s. per lb. and the starch, f. 24. Disposing of scrapings, f. 9.

IV. And be it further enacted by the authority aforesaid, That the commissioners for the duties on starch in *England* and *Scotland* respectively, shall, on or before the said twenty-fourth day of *June* one thousand seven hundred and eighty-six, provide proper stamps or seals for stamping or sealing the papers, containing all pieces of starch which shall be made and papered in *England* and *Scotland* respectively, and by this act directed to be stamped or sealed, and shall cause such stamps or seals to be distributed to the respective officers for the purpose before mentioned; which officers are hereby enjoined and required, in using the same, to do no hurt or damage, or the least damage that may be, to the starch or paper containing the same to be so stamped or sealed, which stamps or seals shall and may, from time to time, be varied or altered as often as the said respective commissioners shall think fit to alter the same.

V. And, for the better preventing or discovering any frauds that may be attempted by shipping starch for exportation, in order to obtain a drawback of the duties thereupon, and afterwards relanding the same to be consumed in *Great Britain*, be it further enacted by the authority aforesaid, That when any starch-maker, or dealer in starch, who shall have paid all his Majesty's duties upon any quantity of starch, or shall have bought, or shall be lawfully entitled to any quantity of starch from the person or persons who actually paid the said duties thereupon, shall intend to export any such starch, and shall have given such notice of packing up the same, in order to be exported, to the officer appointed for that purpose, as is required by an act, passed in the last session of Parliament, intituled, *An act for repealing the duty imposed on tea by an act passed in the last session of Parliament, and for granting other duties in lieu thereof; for repealing so much of several acts as relates to the removal of tea; for directing the officers of excise to examine and certify the exportation of exciseable commodities; and for better securing the duties on candles*; it shall be lawful for such officer, who shall attend to see the said starch packed up, and he is hereby required to stamp or mark every paper of starch so intended to be packed up, in order to be exported, on the label or piece of thin paper herein-before directed to be affixed thereon, with such stamp or mark, having the word *Exportation* denoted thereon, as the commissioners for the said duties on starch in *England* and *Scotland* respectively shall provide and direct to be used for that purpose; and the said respective commissioners shall, on or before the said twenty-fourth day of *June* one thousand seven hundred and eighty-six, provide proper stamps or marks, having the word *Exportation* denoted thereon, and shall cause the same to be distributed to the proper officers respectively for the purposes last aforesaid, which stamps or marks shall and may, from time to time, be varied or altered, as often as the said respective commissioners shall think fit to alter the same.

VI. And be it further enacted by the authority aforesaid, That if any person or persons shall at any time forge or counterfeit any such stamp or mark, which shall be provided for stamping or marking starch intended to be exported, every person so offending shall, for every such offence, forfeit the sum of one hundred pounds.

VII. And be it further enacted by the authority aforesaid, That the said officer or officers, who shall attend to see such starch packed up in order to be exported, shall not permit to be packed up, in order

Commissioners for starch duties to provide and distribute proper stamps, to be affixed without doing damage to the starch; and stamps may be varied or altered as commissioners think fit.

Forging these stamps, death, and selling with counterfeit stamp, or using any stamp paper again, seal. f. 14.

Exportation stamp, next clause.

After notice given agreeably to act 25 Geo. 3. c. 74. (f. 12.) every paper of starch for exportation to be marked on the label before directed to be affixed with a stamp having the word *Exportation*.

None to be packed which has not the label entire, f. 7.

This regulation not to extend to hair powder exported, f. 7.

If starch so stamped is found on land, except where packed, or removing to the ship, forfeits, f. 8.

Labelling the starch, f. 2.

See the other regulations on the exportation of starch, 25 Geo. 3. c. 74. f. 12 & seq.

Commissioners to provide and distribute stamps, which may be altered as they think fit.

Forging these stamps, next clause.—Forging the other stamp, f. 14.

Persons forging any exportation stamp to forfeit 100l.

No starch to be exported without a perfect label.

Such starch subject to 25 Geo. 3. c. 74. (f. 12, 13, 14, & 15,) respecting starch to be exported.

Act not to extend to exportation of starch made into hair powder.

Starch stamped for exportation forfeited, if found any where on land but where packed up, or removing from thence to be shipped.

Penalties for relanding. See 25 Geo. 3. c. 74. f. 15.

Within an hour after papering, the scrapings to be weighed and dissolved, and not mixed with other starch or preparation in operation; and to be taken account of as a green water, and not to be disturbed till notice of boxing, and to be charged as other starch.

4 Geo. 2. c. 14. f. 1.

19 Geo. 3. c. 40. f. 11.

Not dissolving scrapings, or removing them, or disturbing the water, 200l. next clause.

Allowances for the scrapings, next clause.

Keeping the green waters undisturbed, f. 16.

Notice of boxing. See 4 Geo. 2. c. 14. f. 1.

Allowance for the scrapings of 7-10ths of their weight, or if their weight exceed 1-5th of the box gage, the allowance to be 7-10ths of 1-5th of that gage only; and the charge to be from the box gage after such deduction, if not then less than the weight from the stove.

Charging from the box gage. See 10 Ann. c. 26. f. 15.

to be exported, any piece or pieces of starch, not having thereon the label, or piece of thin paper, stamped as is herein-before directed, intire and unbroken; and all such starch so intended to be exported shall be subject to all the regulations required by the said act, made in the last session of Parliament, concerning starch intended to be exported; provided that nothing in this act contained shall extend to starch ground into powder, commonly called *Hair powder*, which shall at any time be intended to be exported.

VIII. And be it further enacted by the authority aforesaid, That, from and after the said twenty-fourth day of *June* one thousand seven hundred and eighty-six, if any piece or pieces of starch, stamped with the said stamp or mark as aforesaid, provided for stamping or marking starch intended to be exported, shall be found upon land, except in the warehouse or place where the same shall be packed up before the same shall be shipped, or in removing from thence to be put on board the ship in which the same is intended to be exported, all and every such piece or pieces of starch shall be forfeited, and may be seized by any officer of the customs or excise, or for the duties on starch.

IX. And be it further enacted by the authority aforesaid, That within one hour after the pieces of starch shall have been papered and stamped by the officer, all the scrapings belonging to such pieces of starch shall be weighed and taken account of by the officer, and shall be put into water in frames, tubs, or other utensils, and shall not be mixed with any other starch or preparation for making starch then in operation; and the said scrapings shall be immediately dissolved, and strained through a sieve, and being so strained, the officer for the duties on starch shall take an account thereof as a green water, and the same shall not be again disturbed or meddled with, until such notice shall be given for boxing the same, as is required by an act made in the fourth year of the reign of King *George* the second, intituled, *An act to prevent frauds in the revenue of excise, with respect to starch, coffee, tea, and chocolate*; and another act, made in the nineteenth year of his present Majesty's reign, intituled, *An act for better securing the duties on starch*; and the said scrapings of starch, so put into water and dissolved, shall be chargeable, and shall be charged by the proper officer with all the same duties upon starch as any other starch, and in like manner, as any other starch, or materials for making starch, are or ought to be charged with.

Waters of different makings not to be mixed, f. 18.

X. And whereas, it being required by this act that scrapings of starch should be dissolved in water, and converted into green waters, it is reasonable that an allowance should be made for the said scrapings, out of the amount of the boxgage or boxgages of which the said scrapings have been a part; be it therefore further enacted by the authority aforesaid, That after the scrapings of starch shall be weighed by the officer, and the said scrapings shall be put into water, as by this act is required, the said officer shall deduct seven tenth parts of the weight of such scrapings, from the amount of the boxgage of which such scrapings have been a part, provided the weight of such scrapings do not exceed one fifth part of the whole amount of such boxgage or gages; but if the weight of such scrapings exceed the aforesaid proportion, yet no greater deduction shall be made than according to the said proportion; that is to say, no greater deduction shall be made, in any case, than seven tenth parts of one fifth part of the said amount of the boxgage or gages; and it shall be lawful for the officer to charge the starch-maker with the duties from the amount of the boxgage or boxgages, after such deduction shall have been made therefrom, provided

such amount, after such deduction made, shall not be less than the actual weight of the starch, when the same is removed from the stove, or other drying place or places, and weighed: Provided also, that no allowance or deduction shall be made in cases where the duties shall be charged according to the gage taken in the four waters, or in the green waters, together with the slimes, as directed by the said act, made in the nineteenth year of his present Majesty's reign, or by this act; and in case any starch-maker shall neglect to put all such scrapings under water, and to stir the same until dissolved, and to strain the same through a sieve, within the space of one hour after the same shall have been weighed and taken account of by the officer, every such starch-maker so offending shall forfeit the sum of two hundred pounds; and in case any starch-maker shall, after such scrapings shall have been dissolved and strained into any frame, tub, or other utensil, wilfully cause the same to be disturbed, or the whole, or any part thereof, to be taken away before notice shall have been given of boxing the same, such starch-maker shall be deemed to have boxed starch without notice, and shall forfeit and lose the sum of two hundred pounds, as by the said act made in the nineteenth year of his present Majesty's reign is directed; and in case any starch-maker, in order to encrease the quantity of scrapings before the same shall be weighed by the officer, shall mix therewith any starch of the same, or any other making, or any flour, meal, or other material whatever, or wilfully cause any water, or other liquid, to be put to such scrapings, or by any means whatever cause the said scrapings to be increased in weight, such starch-maker shall, for every such offence, forfeit the sum of two hundred pounds.

XI. 'And whereas it may happen that the paper wherein any piece of starch shall be contained, after the same has been stamped as afore said, may, in the stove or other drying-place, or by taking from the stove or other drying-place, or otherwise by accident, be broken or damaged, so as to be unfit for sale;' be it further enacted by the authority afore said, That when the paper wherein any piece of starch shall be contained, shall by any accident be broken or damaged, and the starch-maker to whom the same belongs, shall be desirous of having the same repapered and restamped, such starch-maker shall give to the said officer for the said duties, in the division or district in which his, her, or their starch-house shall be situated, twelve hours notice in writing, if such starch-house shall be situated within the limits of the chief office of excise in *London*, or if such starch-house shall be situated in any other part of *Great Britain*, twenty-four hours notice, in writing, that such starch-maker desires to have such piece or pieces of starch repapered and restamped; and thereupon it shall be lawful for such officer, being satisfied that such piece or pieces of starch had before been duly stamped, and that the paper or papers containing the same had been broken or damaged by accident, as soon as is convenient after the expiration of such twelve hours or twenty-four hours respectively, to restamp such piece or pieces of starch, the same being repapered and tied, and such label or piece of thin paper as afore said being affixed or pasted thereon in manner herein-before directed.

XIII. And be it further enacted by the authority afore said, That, from and after the end of three months after the said twenty-fourth day of *June* one thousand seven hundred and eighty-six, all starch not being stamped as by this act is directed, and all loose starch exceeding the quantity of twenty-eight pounds weight, and all scrapings of starch which shall be found in the possession of any starch-maker, or of any other person, for the use of such maker or dealer, or that shall be found removing or removed by land or by water, shall be forfeited, and may be seized by any officer for the said duties, together with the

No allowance if the charge is from the four or green waters, according to 19 Geo. 3. c. 42. (l. 10.) or this act, (l. 17.)

Starch-maker not dissolving scrapings within an hour, or disturbing, or taking away before notice of boxing, or encreasing the weight before taken account of by the officer, shall forfeit 200 l.

Damaged stamps may be replaced by the officer being satisfied that before stamped and paper broken or damaged by accident, on 12 hours notice within, or 24 without the limits of the chief office.

Unstamped starch, loose starch exceeding 28 lb. or scrapings, found at any maker's, or removed, forfeited, with boats, vessels, cattle, and carriages, and maker or dealer where found to forfeit 10 s. per lb.

Found at maker's or dealer's, or removing

or removed, forfeited.

27 Geo. 3. c. 31. s. 23.

Found in the stove,
or other drying place,

s. 3.

Received by hair
powder, or stone blue
maker, s. 24.

Regulations for
stamping, s. 2.

Removing from the
stove, &c. s. 19.

Not to extend to
starch made into hair
powder, or starch
taken out of the pa-
pers in the possession
of hair powder or
blue maker, nor to
the returns from the
sieves at hair powder
maker's.

Persons forging
stamps for starch
made and papered
(s. 4.) guilty of fe-
lony;

and persons selling
starch with a coun-
terfeit stamp, or fix-
ing any paper stamp-
ed on starch not origi-
nally inclosed there-
in, forfeit 500 l.

Forging the exporta-
tion stamp, 100 l. s. 6.

19 Geo. 3. c. 40. s. 6.
(Starchmakers to give
notice of emptying their
vats, on penalty of
100 l.; and (s. 8.)
like notice of taking off
slimes from the four
waters, under the like
penalty.)

Vats to be emptied in
48 hours, and four
waters shifted in 12
hours, after beginning
those operations, on
penalty of 100 l.

Maker to give notice,
specifying the hour
when he finished empty-
ing the vats, 100 l.

19 Geo. 3. c. 40. s. 7.
Four waters to re-
main undisturbed 48
hours, 100 l. Same
act and clause.

chest, cask, sack, or other package containing the same, and the boat or vessel, horses or other cattle, waggon, cart, or other carriage, made use of in removing the same; and the starch-maker or dealer in starch, or other person receiving starch to the use of such starch-maker or dealer, in whose possession any such unstamped starch, or any such loose starch, exceeding the quantity of twenty-eight pounds weight, or such scrapings of starch, shall, after the end of the said three months after the said twenty-fourth day of June one thousand seven hundred and eighty-six, be found, shall forfeit the sum of ten shillings for every pound weight of such unstamped starch, or of such scrapings, or for every pound weight exceeding twenty-eight pounds weight of such loose starch: Provided, that nothing herein contained shall extend to starch made into hair powder, or to any quantity of starch taken out of the papers in the possession of any hair powder maker, or in the possession of any blue-maker, or to any quantity of starch taken out of the papers, not exceeding twenty-eight pounds weight, in the possession of any dealer in or seller of starch, nor to the returns from the sieves, that may be in the possession of any makers of hair powder.

XIV. And be it further enacted by the authority aforesaid, That if any person or persons shall at any time forge or counterfeit any stamp or seal, to resemble any stamp or seal which shall be provided in pursuance of this act for stamping or sealing starch made and papered in Great Britain after the commencement of this act, or the stock of starch in the hands of any starch-maker, or shall counterfeit or resemble the impression of the same upon the papers containing starch as aforesaid, thereby to defraud his Majesty, his heirs or successors, of the duties upon starch, then every person so offending, being thereof convicted in due form of law, shall be adjudged a felon, and shall suffer death as in cases of felony, without benefit of clergy; and if any person or persons shall at any time sell any starch with any such forged or counterfeit stamp or seal, or impression thereon, knowing the same to be forged and counterfeited, and with an intent to defraud his Majesty, his heirs or successors, or shall knowingly fix, or cause to be fixed, any paper, stamped according to this act, to any piece of starch, other than that which was originally inclosed in such paper, with intent to defraud his Majesty, his heirs or successors, every person so offending shall, for every such offence, forfeit the sum of five hundred pounds.

XV. 'And whereas, by the aforesaid act, made in the nineteenth year of his present Majesty's reign, intituled, *An act for the better securing the duties on starch*, all starch-makers are required to give such notices as in the said act are mentioned, before they begin to empty or wash out their vats, and before they begin to take off the slimes or wash from the four waters; but there is not any time limited within which such starch-makers shall finish the emptying or washing out their vats, or the taking off the slimes or wash from the four waters: And whereas there is not any time limited therein for shifting the four waters or green waters,' be it therefore enacted by the authority aforesaid, That, from and after the said twenty-fourth day of June one thousand seven hundred and eighty-six, every maker of starch, after he shall have begun to empty or wash out his vat or vats, agreeably to the notice by the said act required, shall proceed and continue to empty or wash out such vat or vats, until the whole of such vat or vats shall be emptied or washed out, without leaving off, except for the space of one night; and every such starch-maker shall finish emptying or washing out such vat or vats, within the space of forty-eight hours, from the time of beginning to empty or wash out the same; and every starch-maker, after he shall have begun to take off the slimes or wash from the four waters, agreeably to the notice by the

the said act required, shall proceed and continue to shift the said four waters until the whole is finished, and shall finish the shifting the said four waters within the space of twelve hours from the time of beginning to take off the said slimes or wash; and every starch-maker who shall not finish the emptying or washing out his, her, or their vat or vats, within the space of forty-eight hours from the time of beginning the same, or shall not finish the shifting the said four waters within the space of twelve hours, from the time of beginning to take off the said slimes or wash, shall, for every such offence, forfeit the sum of one hundred pounds.

Green waters, next clause.

XVI. And be it further enacted by the authority aforesaid, That when any starch-maker shall have finished the taking off the slimes and wash from the four waters, and the green waters shall be put into the frames, tubs, or other utensils, used for preparing and making the same into starch, the said green waters shall remain unmoved and undisturbed in the same frames, tubs, or other utensils, for the space of twenty-four hours at the least from the time the shifting of the four waters shall have been finished; and the said green waters shall not, during the said space of twenty-four hours, be moved or disturbed in the said frames, tubs, or utensils: And that the officers for the duties upon starch may be able to ascertain when the said green waters were so put into the said frames, tubs, or other utensils, after the shifting of the four waters had been finished as aforesaid, every maker of starch shall give, or cause to be given, to the officer for the said duties under whose survey such maker of starch shall then be, a declaration in writing, specifying therein the particular hour or time of the day when such maker of starch did finish shifting the four waters; and if any maker of starch shall, after the said twenty-fourth day of *June* one thousand seven hundred and eighty-six, neglect to deliver such declaration last aforesaid, or shall move or disturb the green waters during the space of twenty-four hours after the shifting of the four waters shall have been finished, agreeably to such declaration last aforesaid, then every such maker of starch shall, for every such offence, forfeit and lose the sum of one hundred pounds.

Green waters to remain undisturbed 24 hours after shifting the four waters; of the finishing of which shifting a declaration is to be made, on penalty of 100 l. for offence in either particular.

Charging from the green waters, next clause.

Notice of boxing. See 4 Geo. 2. c. 14. s. 1. Waters of different makings not to be mixed, s. 18.

XVII. And, the better to prevent any frauds by the secreting or concealing of starch, be it enacted by the authority aforesaid, That in case any officer or officers for the duties upon starch shall at any time miss any quantity of starch, or materials for making starch, of which an account had been taken by gauge while the same was in the green waters and in the slimes respectively, and before the said starch shall have been put into the boxes, and shall not, upon reasonable demand, receive satisfaction what is become of the same, then, and in every such case, it shall and may be lawful for such officer or officers to charge the maker of such starch according to the gauge or gauges taken of the same in the green waters, together with the slimes, and every such maker shall pay the duty so charged.

If starch, of which a gauge has been taken in the green waters and slimes, is missed, the duty on it to be charged according to that gauge.

If missing in the four waters, like charge. 19 Geo. 3. c. 40. s. 10.

If flour or other materials so missing, officer may charge 25 lb. of starch per bushel. 10 Ann. c. 26. s. 17.

In the boxes 4,560 solid inches to be charged at 13 1/2 lb. of starch. 12 Ann. stat. 2. c. 9. s. 8.

No allowance for scraping; if the charge is from the four or green waters. This act, s. 10. The charge to be from the gauge or weight. 10 Ann. c. 26. s. 14.

XVIII. And whereas by the said act, made in the nineteenth year of his present Majesty's reign, it is enacted, That if any maker of starch should, at any time whilst his starch is in operation and under water, mix, or cause to be mixed, any of the starch waters of one making with those of another making, every such maker of starch shall forfeit and lose for every such offence one hundred pounds, except such mixing be made in presence of an officer for the duties on starch: And whereas the mixing the starch waters of one making with those of another making, although in the presence of an officer,

19 Geo. 3. c. 40. s. 18. (Mixing starch in operation of different makings, 100 l. unless in presence of an officer.)

Starch waters of one making not to be mixed with those of

another, (though in officer's presence), on forfeiture of 100 l.;

but slimes of 24 hours standing may be mixed in his sight.

Keeping four waters undisturbed. 19 Geo. 3. c. 40. s. 7.

Keeping green waters undisturbed. This act, s. 16.

Starch not to be removed from the stove without giving notice, 12 hours within, 24 without the limits, on penalty of 200 l. and notice void in one hour.

Removing out of the stove, or other drying place, before weighed and an account taken, 50 l. 4 Geo. 2. c. 14. s. 2; 200 l. 19 Geo. 3. c. 40. s. 19.

Removing from place where made without account taken, and without notice, 20 l. 10 Ann. c. 26. s. 19.

Removing without being marked with the word Starch. See 24 Geo. 3. stat. 2. c. 48. s. 4.

Unslampt, or loose starch, or scrapings, removed. This act, s. 13.

Supposed to be made in private place, or unlawfully imported or reloaded, and found carrying. See 4 Geo. 2. c. 14. s. 3. *Placing the pieces in the stove,* &c. 19 Geo. 3. c. 40. s. 14. — *Examining the stove,* same act, s. 15. — *Increase there,* same act, s. 17.

19 Geo. 3. c. 40. s. 1. (No person within the limits of the chief office to be permitted to make entry for making starch, unless he occupy a tenement of 10 l. per ann. and pay parish rates for it, nor elsewhere, unless he pay to church and poor where he resides).

No person permitted to make entry without the limits of the head office, where there are no rates to church and poor,

‘ officer, is found to be inconvenient, inasmuch as the officer is thereby ‘ prevented having an exact gauge of the starch during its operation in ‘ the frames; to prevent the same for the future,’ be it enacted by the authority aforesaid, That, from and after the said twenty-fourth day of June one thousand seven hundred and eighty-six, if any maker of starch shall, whilst his starch is in operation and under water, mix or cause to be mixed any of the starch waters of one making with those of another making, every such starch-maker shall forfeit and lose the sum of one hundred pounds: Provided nevertheless, that slimes which shall have been entered on the officers books as slimes, for the space of twenty-four hours, may be mixed in the presence of the officer for the duties on starch, and not otherwise.

XIX. And be it further enacted by the authority aforesaid, That when any starch-maker shall be desirous of removing his, her, or their starch, after the same shall be dried from the stove, every such starch-maker shall give to the officer for the said duties of the division or district where his, her, or their starch-house is situated, twelve hours notice in writing, if such starch-house is situated within the limits of the chief office of excise in London, or if such starch-house is situated in any other part of Great Britain, twenty-four hours notice in writing of the particular time and hour when he, she, or they intend to begin to remove his, her, or their starch, after the same shall be dried from the stove; and in case such starch-maker shall not begin to remove the starch from the stove, at the time and hour mentioned in such notice, or within one hour next after, then every such notice shall be void, and such starch-maker shall be obliged to give a fresh and like notice in writing before he, she, or they shall begin to remove his, her, or their starch, after the same shall be dried from the stove; and if any starch-maker shall begin to remove his, her, or their starch, after the same shall be dried from the stove, without giving such notice as aforesaid, he, she, or they so offending shall, for every such offence, forfeit and lose two hundred pounds.

XX. ‘ And whereas by the said act made in the nineteenth year of ‘ his present Majesty’s reign, (intituled, *An act for the better securing ‘ the duties on starch*), it is enacted, That no person or persons whatsoever, residing within the limits of the head office of excise in London, shall be permitted to make entry of any workhouse or place for the making of starch, as required by the statutes in that case already made and provided, unless such person or persons shall occupy a tenement or tenements of the yearly value of ten pounds or upwards, and for which he, she, or they shall accordingly be assessed in their own name, and shall also pay to the parish rates; and that no person or persons whatsoever residing in any other parts of the kingdom where there are rates to church and poor, shall be permitted to make any such entry, unless such person or persons shall be assessed and pay to church and poor in the several parishes and places in which they respectively reside: And whereas divers evil-minded and indigent persons have made entries of workhouses, or places for the making of starch, in places where there are not rates to church and poor, and such evil-minded and indigent persons do frequently commit many gross frauds against the revenue;’ for remedy whereof, be it further enacted by the authority aforesaid, That, from and after the said twenty-fourth day of June one thousand seven hundred and eighty-six, no person or persons whatever, residing in any part of the kingdom out of the limits of the head office of excise in London, and in any places

places where there are not rates to church and poor, shall be permitted to make entry of any workhouse, or place for the making of starch, unless such person or persons shall be assessed in his, her, or their own name, and pay in the several parishes and places in which such workhouse or place for the making of starch shall be situated, to the rates and duties on houses, windows, and lights, granted by an act made in the sixth year of his present Majesty's reign, (intituled, *An act for repealing the several duties upon houses, windows, and lights; and for granting to his Majesty other duties upon houses, windows, and lights;*) and unless such person or persons shall also be assessed in his, her, or their own name, and pay in the several parishes and places in which such workhouse or place for the making of starch shall be situated, to the rates and duties upon inhabited houses, granted by an act made in the nineteenth year of his present Majesty's reign, (intituled, *An act for repealing the duties on all inhabited houses, imposed by an act made in the last session of Parliament, and for granting to his Majesty other duties upon all inhabited houses in Great Britain, and for amending the said act; and also for amending so much of an act, made in the seventeenth year of the reign of his present Majesty, as imposes a duty upon all servants retained or employed in the several capacities therein mentioned*), or by any other act or acts of Parliament now in force; and that no entry of any workhouse or place for making of starch, already made, or to be made, as required by the statutes in that case made and provided, in any place out of the limits of the head office of excise in London, and where there are not rates to church and poor, shall be of any avail to any person or persons not so qualified, or for any longer time than the person or persons so making entry shall be qualified as aforesaid; and every person making starch, not qualified as aforesaid, shall, notwithstanding any entry by him, her, or them made, be deemed and taken to be persons making starch without entry, and shall be subject to the like penalties and forfeitures as persons making starch without entry are by the statutes in such case made and provided now subject unto.

XXI. ' And whereas great quantities of starch are used in the making of stone blue, and some evil-minded persons, being makers of stone blue, do in a private and clandestine manner make starch, or otherwise manufacture meal or flour for the purpose of making stone blue, and thereby evade the payment of the duties upon starch, to the great loss of the revenue, and the injury of the fair trader; which mischiefs might, in great measure, be prevented, if the makers of stone blue were obliged to make entries of the places used by them for making or for keeping stone blue, or materials for making the same, and if the officers of excise were authorised to inspect such places; be it therefore further enacted by the authority aforesaid, That, on or before the twenty-fourth day of June one thousand seven hundred and eighty six, all and every person or persons, who now is or are, or shall then be a maker or makers of stone blue for sale, shall make a true entry in writing of his, her, or their names, and place or places of abode, together with all and every the workhouse or workhouses, and all and every other place or places whatever that shall be made use of by such person or persons for the making of stone blue, or for keeping stone blue, or materials for making stone blue, at the chief office of excise in London, if such person or persons now carry on, or shall then carry on, the business of making stone blue for sale within the limits of the said chief office; or if such person or persons now carry on, or shall then carry on, the said business in any other part of Great Britain, then at the office of excise next to the place where he, she, or they now carry on, or shall then carry on, the said business; and all and every person or persons who, after the said twenty-fourth

except to persons assessed to the duties on houses and windows, and paying accordingly where the workhouse is situated.

6 Geo. 1. c. 38. (Not in this collection).

19 Geo. 3. c. 59. (Not in this collection).

Entry void, and persons making entries and not qualified, liable to the penalties of making starch without entry.

See the penalties for not making entry, 24 Geo. 3. stat. 2. c. 48. f. 1.

Makers of stone blue for sale to make entries of their names and abode, and places for making or keeping stone blue or materials, on penalty of 50 l.

More than 28 lb. of starch found in unentered place, forfeited, and 50 l. f. 24.

Entrance, next clause. Hair powder makers to make like entries. 4 Geo. 2. c. 24. f. 6.

day of *June* one thousand seven hundred and eighty-six, shall become a maker or makers of stone blue for sale, shall, before he, she, or they shall begin to make or manufacture stone blue, make a true entry in writing of his, her, or their respective place or places of abode, together with all and every the workhouse or workhouses, and all and every other place or places whatever that shall be made use of by such person or persons for the making of, or for keeping stone blue, or materials for making stone blue, at the chief office of excise in *London*, if such person or persons shall carry on the said business within the limits of the said chief office, or if such person or persons shall carry on the said business in any other part of *Great Britain*, then at the office of excise next to the place where such person or persons shall carry on the said business, on pain of forfeiting and paying the sum of fifty pounds.

Officers may enter by day and examine stone blue, and take samples thereof, paying for the same according to the price that stone blue commonly bears.

Maker refusing, or not permitting, 50 l. s. 25.
Making from other materials than starch, next clause.
Obstruction, s. 26.

No stone blue to be made from other materials than starch that has paid duty, (except materials for colouring), on forfeiture thereof, and also 100 l.

Receiving unstamped starch, &c. next clause.

Unstamped starch, loose starch, or scrapings, received into the possession of stone blue makers, or hair powder makers, to be forfeited, and the owner 10 s. per pound weight.

Unstamped starch in general, s. 13.

If more than 28 pounds of starch be kept in an unentered place, to be forfeited, and 50 l.

Stone blue maker not making entry of all places, 50 l. s. 21.

Hair powder makers not making such entry, forfeit 20 l. 4 Geo. 2. c. 14. s. 6.

Stone blue maker refusing officer to enter in the day, and examine, and take samples of stone blue,

XXII. And be it further enacted by the authority aforesaid, That it shall and may be lawful for any officer or officers of excise, or of the duties upon starch, at all times by day, at his or their request, to enter the house or houses, workhouse or workhouses, and all and every other place or places whatever belonging to, or that shall be made use of by any maker or makers of stone blue for sale, for the making of stone blue, or for keeping stone blue, or materials for making stone blue, and there to examine all and every parcel or parcels of stone blue, and to take and carry away any sample or parcel of the same, paying a reasonable price for the same, according to the price that stone blue shall then commonly bear and be sold for.

XXIII. And be it further enacted by the authority aforesaid, That no maker or makers of stone blue for sale shall begin to make or manufacture, or cause or procure to be begun to be made or manufactured, any stone blue from any flour, meal, or other ingredients or materials whatsoever, (other than the materials or ingredients for colouring the same), except starch, for which all the duties due or payable in respect thereof have been first charged, on pain of forfeiting, for every such offence, all such stone blue, flour, meal, and other ingredients and materials whatsoever (other than the materials or ingredients for colouring such stone blue), together with the boxes, tubs, and vessels whatsoever containing the same, and also the sum of one hundred pounds.

XXIV. And be it further enacted by the authority aforesaid, That if, after the said twenty-fourth day of *June* one thousand seven hundred and eighty-six, any such maker of stone blue for sale, or maker of hair powder for sale, shall receive into his, her, or their possession, any starch in papers not stamped as aforesaid, or any loose starch, or any scrapings of starch, he, she, or they so offending, shall, for every such offence, forfeit the sum of ten shillings for every pound weight of starch so received in papers not stamped as aforesaid, or of such loose starch, or scrapings of starch; and all such starch in papers not stamped as aforesaid, or loose starch, or scrapings of starch, that shall be so received, or brought into the possession of such maker of stone blue, or maker of hair powder, shall be forfeited; and may be seized by any officer of excise, or of the said duties, any thing herein contained to the contrary in anywise notwithstanding; and if any such maker of stone blue, or maker of hair powder, shall keep any starch above the quantity of twenty-eight pounds in any unentered place, the same shall be forfeited, and such maker of stone blue, or maker of hair powder, shall also forfeit the sum of fifty pounds.

XXV. And be it further enacted by the authority aforesaid, That if any maker of stone blue for sale, upon request or demand made by any such officer or officers, as aforesaid, in the day-time, shall refuse to permit, or shall not permit such officer or officers to enter and go into

into all and every the workhouse or workhouses, or all and every other place or places whatever belonging to, or that shall be made use of by him, her, or them, for the making of stone blue, or for the keeping stone blue, or any materials for making stone blue, or shall not permit such officer or officers to examine, and to take and carry away with him or them any parcel or sample of stone blue, upon his or their offering to pay for the same the price that stone blue shall then commonly bear and be sold for; every such maker of stone blue shall, for every such offence, forfeit and pay the sum of fifty pounds.

paying for the same, forfeits 50 l.

Officer may enter by day, and take samples, s. 22.

XXVI. And be it further enacted by the authority aforesaid, That if any person whatever shall assault, oppose, molest, or hinder any officer or officers of excise, or for the duties on starch, in the due execution of any of the powers and authorities given and granted by this act, all and every the party or parties so offending shall, for every such offence respectively, forfeit and lose the sum of fifty pounds.

Persons molesting officers in the execution of their duty under this act, forfeit 50 l.

XXVII. And be it further enacted by the authority aforesaid, That all fines, penalties, and forfeitures, imposed by this act, shall be sued for, recovered, levied, or mitigated, by such ways, means, and methods, as any fine, penalty, or forfeiture, may be sued for, recovered, levied, or mitigated, by any law or laws of excise, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*, respectively; and that one moiety of every such fine, penalty, or forfeiture, shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall discover, inform, or sue for the same.

How penalties are to be recovered and appropriated.

Summary jurisdiction. See 12 Car. 2. c. 24. s. 45.

XXVIII. And be it further enacted by the authority aforesaid, That if any action or suit shall be brought or commenced against any person or persons, for any thing by him, her, or them done in pursuance of this act, such action or suit shall be commenced within three months next after the matter or thing done, and shall be laid in the proper county; and the defendant or defendants in such action or suit may plead the general issue, and give this act and the special matter in evidence, at any trial to be had thereupon; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, or discontinue his, her, or their action or prosecution, or judgement shall be given against him, her, or them, upon demurrer or otherwise, then such defendant or defendants shall have treble costs awarded to him, her, or them, against such plaintiff or plaintiffs.

Limitation of actions to three months.

General issue and treble costs.

Same limitation, general issue, and treble costs, with notice of action, and other regulations, in all excise cases. 28 Geo. 3. c. 37. s. 23. and the following clauses.

Anno vicefimo fexto

G E O R G I I III. Regis.

C A P. LIX.

An Act for repealing certain Duties now payable on Wines imported, and for granting new Duties in lieu thereof, to be collected under the Management of the Commissioners of Excise.

18 Geo. 2. c. 9. f. 1.
(Not in this collection).
Duty of 8 l. per ton of
French wines, 4 l. other
wines, over and above
former duties.

3 Geo. 3. c. 12. f. 1.
(Not in this collection).
8 l. more on French,
4 l. other wines.

18 Geo. 3. c. 27. f. 1.
(Not in this collection).
8 l. 8 s. further for
French, 4 l. 4 s. other
wines.

‘ **W** H E R E A S by an act, made in the eighteenth year of the
‘ reign of his late Majesty King George the second, (intituled, *An act for granting to his Majesty several additional*
‘ *duties upon all wines imported into Great Britain, and for raising a cer-*
‘ *tain sum of money by annuities and a lottery, in manner therein men-*
‘ *tioned, to be charged on the said additional duties*), it was enacted, That,
‘ from and after the twenty-fifth day of March one thousand seven
‘ hundred and forty-five, over and above all subsidies of tonnage and
‘ poundage, and all other subsidies and impositions whatever, due or
‘ payable for all wines imported into Great Britain, by any act or acts
‘ of Parliament then in force, there should be raised, levied, col-
‘ lected, and paid unto his Majesty, his heirs and successors, (before
‘ landing thereof), the additional impositions, rates, or duties fol-
‘ lowing, without any discount or deduction inwards, or drawback
‘ upon the exportation afterwards; (that is to say), For every ton of
‘ French wine which should be imported into this kingdom, the sum
‘ of eight pounds, and so after that rate for any greater or lesser quan-
‘ tity; and also for every ton of all other wines imported into this
‘ kingdom, the sum of four pounds, and so after that rate for any
‘ greater or lesser quantity: And also by another act, made in the
‘ third year of the reign of his present Majesty, (intituled, *An act for*
‘ *granting to his Majesty several additional duties upon wines imported into*
‘ *this kingdom, and certain duties upon all cyder and perry; and for raising*
‘ *the sum of three millions five hundred thousand pounds by way of an-*
‘ *nuities and lotteries, to be charged on the said duties*), it was enacted,
‘ That, from and after the thirty-first day of March one thousand
‘ seven hundred and sixty-three, over and above all subsidies of ton-
‘ nage and poundage, and all other subsidies, additional duties, and
‘ other impositions whatsoever, due or payable for all wines imported
‘ into Great Britain, by any act or acts of Parliament then in force,
‘ there should be raised, levied, collected, and paid unto his Ma-
‘ jesty, his heirs and successors, (before landing thereof), the addi-
‘ tional impositions, rates, or duties following, without any discount
‘ or deduction inwards, or drawback upon re-exportation afterwards;
‘ (that is to say), For every ton of French wine which should be im-
‘ ported into this kingdom, the sum of eight pounds, and so after
‘ that rate for any greater or lesser quantity; and also for every ton
‘ of all other wines imported into this kingdom, the sum of four
‘ pounds, and so after that rate for any greater or lesser quantity: And
‘ also by another act, made in the eighteenth year of the reign of his
‘ present Majesty, (intituled, *An act for granting to his Majesty several*
‘ *additional duties upon wines and vinegar imported into this kingdom*), it
‘ was enacted, That, from and after the twentieth day of April one
‘ thousand

thousand seven hundred and seventy-eight, over and above all subsidies of tonnage and poundage, and all other subsidies, additional duties, and impositions whatsoever, due or payable for all wines imported into *Great Britain*, by any act or acts of Parliament then in force, there should be raised, levied, collected, and paid unto his Majesty, his heirs and successors, (before landing thereof), the additional impositions, rates, or duties following, without any discount or deduction inwards whatsoever, or any drawback upon re-exportation afterwards, except as therein-after was provided; (that is to say), For every ton of *French* wine which should be imported into this kingdom, the sum of eight pounds and eight shillings, and so after that rate for any greater or lesser quantity; and also for every ton of all other wines imported into this kingdom, the sum of four pounds and four shillings, and so after that rate for any greater or lesser quantity: And whereas, by virtue of another act, made in the nineteenth year of the reign of his said present Majesty, (intituled, *An act for granting to his Majesty additional duties upon the produce of the several duties under the management of the respective commissioners of the customs and excise in Great Britain*), an additional impost or duty, after the rate of five pounds *per centum*, became charged upon the produce and amount of the said additional impositions, rates, or duties, so by the said in part recited acts imposed on *French* wine and other wines as aforesaid; and also by another act, made in the twentieth year of the reign of his said present Majesty, (intituled, *An act for granting to his Majesty several additional duties upon wines and vinegar imported into this kingdom*), it was enacted, That, from and after the tenth day of *May* one thousand seven hundred and eighty, over and above all subsidies of tonnage and poundage, and all other subsidies, additional duties, and impositions whatsoever, due and payable for all wines imported into *Great Britain*, by any act or acts of Parliament then in force, there should be raised, levied, collected and paid unto his Majesty, his heirs and successors, (before landing thereof), the additional impositions, rates, or duties following, without any discount or deduction inwards whatsoever; (that is to say), For every ton of *French* wine which should be imported into this kingdom, the sum of eight pounds, and so after that rate for any greater or lesser quantity; and also for every ton of all other wines imported into this kingdom, the sum of four pounds, and so after that rate for any greater or lesser quantity; and that the said additional duties thereby granted should be also subject and liable to an additional impost or duty of five pounds *per centum*, as in the said act is mentioned: And whereas by virtue of another act, made in the twenty-second year of the reign of his said present Majesty, (intituled, *An act for granting to his Majesty additional duties upon the produce of the several duties under the management of the respective commissioners of the customs and excise in Great Britain*), an additional impost or duty after the rate of five pounds *per centum*, became charged upon the produce and amount of the said additional impositions, rates, or duties, so by the said in part recited acts imposed on *French* wine and other wines as aforesaid, except and exclusive of the additional impost or duty of five pounds *per centum*, commonly called *The impost one thousand seven hundred and seventy-nine*, which was granted by an act made in the nineteenth year of his Majesty's reign, (intituled, *An act for granting to his Majesty additional duties upon the produce of the several duties under the management of the respective commissioners of the customs and excise in Great Britain*): And whereas it is expedient to repeal the said additional impositions, rates, or duties herein-before particularly mentioned, and by the said in part recited

19 Geo. 3. c. 25. s. 1.
 (not in this collection.)
 5 l. per cent. of the
 produce of those duties.

20 Geo. 3. c. 30. s. 1.
 (not in this collection.)
 8 l. per ton *French*,
 4 l. other wines, and
 5 per cent. of the pro-
 duce thereof.

22 Geo. 3. c. 66. s. 1.
 (not in this collection.)
 Another 5 per cent.
 Total, 35 l. 12 s.
 9½ d. 4-10ths of a far-
 thing for *French*, 17 l.
 16 s. 4½ d. 2-10ths of
 a farthing, other
 wines.

The additional duties on wines before specified to cease.

'acts imposed on *French* wine and other wines respectively as aforesaid, and also the said additional imposts or duties so charged as aforesaid upon the produce and amount thereof; and in lieu thereof to grant unto his Majesty the several inland duties herein-after mentioned:' be it therefore enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That, from and after the fifth day of *July* one thousand seven hundred and eighty-six, the said additional impositions, rates, or duties herein before particularly mentioned, and by the said in part recited acts imposed on *French* wine and other wines respectively as aforesaid, and also the said additional imposts or duties so charged as aforesaid upon the produce and amount thereof, shall cease and determine, and be no longer paid or payable, save and except in all cases relating to the recovering any arrears thereof respectively, which may at that time remain unpaid, or to any penalty or forfeiture, penalties or forfeitures, relating thereto respectively, which shall have been incurred upon or at any time before the said fifth day of *July* one thousand seven hundred and eighty-six.

The following duties to be paid for wine imported; viz. *French* wines 3*l.* 14*s.* other wines 17*l.* 17*s.* per tun.

(a)

Not to extend to damaged wines, which are to be sold to make brandy or vinegar, according to 12 *Geo.* 1. c. 28. s. 20.

II. And be it further enacted by the authority aforesaid, That, from and after the said fifth day of *July* one thousand seven hundred and eighty-six, there shall be raised, levied, collected, and paid unto his Majesty, his heirs and successors, over and above all subsidies of tonnage and poundage, and all other subsidies, duties, and impositions whatsoever (not repealed by this act) due and payable for any wine imported into *Great Britain*, by any act or acts of Parliament now in force, the several inland duties herein-after mentioned; (that is to say), *For every ton of French wine, which shall be imported into Great Britain, the sum of thirty-five pounds fourteen shillings, and so after that rate for any greater or lesser quantity; and also for every ton of all other wines imported into Great Britain, the sum of seventeen pounds seventeen shillings, and so after that rate for any greater or lesser quantity:* Provided always, That nothing in this act contained shall extend, or be construed to extend, to make chargeable with the said duties hereby imposed, or any of them, any wines damaged, corrupt, or unmerchantable, and for which the merchants or importers thereof shall refuse to pay or secure the duties, and which, by an act passed in the twelfth year of the reign of his late Majesty King George the first, (intituled, *An act for the improvement of his Majesty's revenues of customs, excise, and inland duties,*) are on such refusal directed to be received into the custody of the proper officers of the customs, to be publickly sold in order to be distilled into brandy, or to be made into vinegar.

Duties to be under the management of the commissioners of excise.

III. And be it further enacted by the authority aforesaid, That such of the duties by this act imposed as shall arise in *England, Wales,* and the town of *Berwick upon Tweed*, shall be under the management of the commissioners of excise in *England* for the time being; and such thereof as shall arise in *Scotland*, shall be under the management of the commissioners of excise in *Scotland* for the time being.

If within 20 days after the report should be made of the vessel, according to act 13 & 14 *Car.* 2. c. 11.

IV. And be it further enacted by the authority aforesaid, That within twenty days next after the master or purser for that voyage, of the ship or vessel wherein any foreign wine shall be imported or brought into this kingdom, shall have or ought to have made a just and true

(a) These repealed with the other duties of excise, 27 *Geo.* 3. c. 13. s. 35; and same act, schedule F, duties granted on *French, Rhenish, German, and Hungary* wine, of 17*l.* 17*s.* and other wines, 11*l.* 18*s.* per tun: But 8 *Geo.* 3. c. 33. s. 5. all other than *French, Rhenish, German, and Hungary* wine, and *Portugal, Madeira, and Spanish* wines to pay 17*l.* 17*s.* per tun, viz. as *French*.

Measure of the wine gallon and tun. 5 *Ann.* c. 27. s. 17.

entry or report upon oath of the burthen, contents, and lading of such ship or vessel, in pursuance of the directions of an act made in the thirteenth and fourteenth years of the reign of King Charles the second, (intituled, *An act for preventing frauds and regulating abuses in his Majesty's customs*;) the proprietor or proprietors, importer or importers, consignee or consignees, of any such foreign wine, shall make due entry with the collector of excise, in the port or place where such wine shall be so imported, of all such wine, on board of such ship or vessel, belonging to such proprietor or proprietors, importer or importers, consignee or consignees, specifying in such entry, if such wine be *French* wine, whether the same is *French* red wine or *French* white wine, and if such wine be foreign wine other than *French* wine, whether the same is foreign white wine or foreign red wine, not *French*; and shall then, and before the landing of any such wine, satisfy and pay the duties by this act imposed on such wine, and shall also, within such twenty days, land all such wine; and if such proprietor or proprietors, importer or importers, consignee or consignees, shall neglect or refuse to make due entry, or to pay such duties, or to land any such wine within such twenty days, it shall and may be lawful for any officer or officers of the customs or excise to convey such wine, together with the casks, bottles, and packages containing the same, to his Majesty's warehouse or warehouses, for security as well of the said duties by this act imposed on such wine, as also all other duties due or payable in respect of such wine; and if as well the said duties by this act imposed on such wine, as all other duties due or payable in respect of such wine, shall not be fully paid and satisfied within the space of three months from the time such wine shall be so conveyed to such warehouse or warehouses, the said respective commissioners of the customs in *England* and *Scotland*, or the major part of them, for the time being (in case such wine shall be so conveyed to such warehouse or warehouses by any officer or officers of the customs), and the said respective commissioners of excise, or the major part of them, for the time being (in case such wine shall be so conveyed to such warehouse or warehouses by any officer or officers of excise), shall and may cause such wine, casks, bottles, and packages to be publickly sold to the best bidder, at such places as the said respective commissioners of the customs or excise, as the case may require, shall think proper, for and towards satisfying as well the said duties hereby imposed on such wine, as all other duties due or payable in respect of such wine, and also the costs, charges, and expences attending the conveying of such wine, casks, bottles, and packages, to such warehouse or warehouses, and of the keeping and sale of such wine, casks, bottles, and packages; and if the money arising from the sale thereof shall be more than sufficient to pay and satisfy the duties hereby imposed, and all the money due or payable for the custom duties for and in respect of such wine, together with such costs, charge, and expences, the respective receivers general of the customs in *England* and *Scotland* for the time being (in case the said respective commissioners of the customs, or the major part of them respectively, shall cause such wine to be sold) shall pay over to the said respective commissioners of excise so much of such excess or surplus as will be sufficient to satisfy the duties hereby imposed on such wine; and the said respective commissioners of excise (in case they, or the major part of them respectively, shall cause such wine to be sold) shall pay over to the said respective receivers general of the customs so much of such excess or surplus as will be sufficient to satisfy the money due or payable for the custom duties for or in respect of such wine; and the overplus (if any be) shall be paid to the proprietor or proprietors, or other

f. 2. due entry of the wine be not made with the collector of excise, and duties paid, it may be conveyed to the King's warehouse, and in three months sold, if all the duties be not paid, for satisfying the duties and the expences of conveying to the warehouse, and keeping and selling the wine.

Entries of other exportable goods. See 31 Geo. 2. c. 36. f. 5.

See when and how reports to be made, and under what penalties. 13 & 14 Car. 2. c. 11. f. 2.

No wine to be admitted to an entry without a sworn manifest. See 25 Geo. 3. c. 40. f. 2.

Wine landed before duties paid. See f. 6.

Size of ships. See f. 7. — Places from which wines are not to be imported. See 13 & 14 Car. 2. c. 11. f. 23.

Size of casks. See 1 Geo. 2. c. 17. f. 7.

The surplus to be paid to the proprietors.

other

The money arising from the sale of wines is to be divided when insufficient to pay the whole of the duties, in the proportion of three to the customs, and two to the excise.

other person or persons authorised to receive the same: And in case the money arising from the sale of the said wine shall not be sufficient to satisfy the whole of the said duties hereby imposed on such wine, and all the said custom duties due or payable in respect of such wine, together with such costs, charges, and expences as aforesaid, the said respective commissioners of the customs or excise, as the case may require, shall first discharge and pay all such costs, charges, and expences, and shall divide the residue of such money into two sums of money in the proportion of three to two; and the said respective commissioners of the customs (in case they, or the major part of them respectively, shall cause such wine to be sold) shall pay over the least of such two sums of money to the said respective commissioners of excise, towards satisfying the duties hereby imposed on such wine; and the said respective commissioners of excise (in case they or the major part of them respectively shall cause such wine to be sold) shall pay over the greatest of such two sums of money to the said respective receivers general of the customs, towards satisfying the money due or payable for the custom duties for or in respect of such wine.

Receipts of the commissioners of excise, and receiver general of the customs, to be sufficient discharges.

V. And be it further enacted by the authority aforesaid, That the receipts of the said respective commissioners of excise shall be a sufficient discharge to the said respective receivers general of the customs, for such money as they shall so pay to the said respective commissioners of excise; and the receipts of the said respective receivers general of the customs shall be a sufficient discharge to the said respective commissioners of excise, for such monies as they shall so pay to the said respective receivers general; and such receipts shall severally be allowed by the proper officer or officers, in passing the accounts of the said respective commissioners of excise and receivers general of the customs.

Wine landed before the duties are paid, forfeited; and persons assisting therein, or concealing, or receiving into their custody, to forfeit treble the value of the wine according to the best price in London.

Any goods unshipped, duties not being paid, forfeited, and treble value, with vessels, boats, cattle, and carriages, used in landing or removing. 8 Ann. c. 7. s. 17.

Wine removing or removed in quantities exceeding three gallons without permit, forfeited, with the cattle, boats, barges, and other carriages. This act, s. 34.

Corporal punishment for unshipping, &c. 19 Geo. 3. c. 69. s. 8.

Run goods harboured, kept, or concealed, forfeited, and treble value. 11 Geo. 1. c. 30. s. 16.

Wine concealed to defraud, forfeited, This act, s. 42.

Wine brought in ships of not more than 60 tons, forfeited, with the vessel, unless such wine be for the use of the crew, and not greater

VI. And be it further enacted by the authority aforesaid, That all foreign wine which shall be unshipped, landed, or delivered from or out of any ship, vessel, or boat, before as well the duties hereby imposed, as all other duties payable in respect of such wine, shall be fully paid or secured to be paid, shall be forfeited and lost, together with the casks, bottles, jars, and packages containing the same, and such wine, casks, bottles, jars, and packages, shall and may be seized by any officer or officers of the customs or excise; and if any person or persons shall unship, land, or deliver, or cause or procure to be unshipped, landed, or delivered, or be aiding or assisting in the unshipping, landing, or delivering, from or out of any ship, vessel, or boat, any foreign wine, before as well the said duties hereby imposed, as all other duties payable in respect of such wine, shall be fully paid or secured to be paid, or shall hide or conceal, or cause or procure to be hidden or concealed, any such wine so unshipped, landed, or delivered as aforesaid, or shall receive into his, her, or their hands, custody, or possession, any such wine so unshipped, landed, or delivered as aforesaid, he, she, or they, knowing the same to have been so unshipped, landed, or delivered as aforesaid, such person or persons, and each and every of them, shall, for each and every such offence, forfeit and lose treble the value of such wine, to be estimated according to the best and highest rate and price which wine of the best quality, of that kind, shall sell for in London at the time when such forfeiture shall be incurred.

Entries within 20 days after the report of the ship, s. 4.

VII. And be it further enacted by the authority aforesaid, That where any wine shall be imported or brought into Great Britain, or into any port, harbour, haven, or creek thereof, from foreign parts, in any ship, vessel, or boat, of the burthen of sixty tons or under, then not only the said wine, but also the said ship, vessel, or boat,

in which the same shall be so imported, with all her guns, furniture, ammunition, tackle, and apparel, shall be forfeited and lost, and shall and may be seized by any officer or officers of the customs or excise: Provided always, That nothing in this act contained shall extend, or be deemed or construed to extend, to forfeit any wine for being imported or brought into *Great Britain*, or into any port, harbour, haven, or creek thereof, in any ship, vessel, or boat of the burthen of sixty tons, or under, or any such ship, vessel, or boat, for having so imported or brought therein any such wine (provided there be no spirituous liquors on board such ship, vessel, or boat, at the time of such importation or bringing of any such wine), if such wine so imported or brought shall be for the use of the seamen then belonging to and on board such ship, vessel, or boat, and shall not exceed the quantity of two gallons for each such seaman, or in case any spirituous liquors shall, at the time of such importation or bringing of any such wine, be on board such ship, vessel, or boat, for the use of such seamen, and shall be less in quantity than two gallons for each such seaman, if the quantity of wine and spirituous liquors, taken together, be not more than two gallons in the whole for each such seaman.

VIII. And be it further enacted by the authority aforesaid, That, from and after the fifth day of *July* one thousand seven hundred and eighty-six, no person or persons shall deal in or sell foreign wine by wholesale, without first taking out a licence for that purpose, in manner herein-after mentioned, before he, she, or they shall so deal in or sell foreign wine by wholesale; and that if any such licence shall be taken out within the limits of the chief office of excise in *London*, the same shall be granted under the hands and seals of two or more of the commissioners of excise for the time being, or of such person or persons as the said commissioners of excise, or the major part of them, for the time being, shall from time to time appoint for that purpose; but if any such licence shall be taken out in any part of *England* or *Wales*, not within the said limits, or in the town of *Berwick upon Tweed*, the same shall be granted under the hands and seals of the several collectors and supervisors of excise, within their respective collections and districts; and in case any such licence shall be taken out within the limits of the city of *Edinburgh*, the same shall be granted under the hands and seals of two or more of the commissioners of excise in *Scotland*, for the time being, or of such person or persons as the commissioners of excise in *Scotland*, or the major part of them, for the time being, shall from time to time appoint for that purpose; or if any such licence shall be taken out in any other part of *Scotland*, without the said limits of the city of *Edinburgh*, then the same shall be granted under the hands and seals of the several collectors and supervisors of excise in *Scotland*, within their respective collections and districts; and such respective commissioners of excise, or two or more of them, respectively, and the persons so to be appointed by them, or the major part of them, respectively, and also all such collectors and supervisors, are hereby respectively authorised and required to grant such licences, to the persons who shall apply for the same, without fee or reward.

IX. And be it further enacted by the authority aforesaid, That no person or persons shall deal in foreign wine by wholesale, after the expiration of twelve months from the time of taking out any such licence as aforesaid, unless such person or persons shall take out fresh licences, in the manner herein-before directed, ten days at least before the expiration of twelve months from the time of taking out such former licence, and so in like manner from year to year; and that

in quantity than two gallons each seaman, if no spirits, or if any, two gallons each with the spirits taken together.

Wines imported in any ship, &c. not exceeding 60 tons, forfeited, with the ship, and may be seized by the officers of the customs. 24 Geo. 3. stat. 2. c. 47. s. 27.

If wine in cask found in vessels not exceeding 60 tons, at anchor, or hovering within four leagues, forfeited, and the vessel. 24 Geo. 3. stat. 2. c. 47. s. 1.

Size of ships importing other excisable commodities. See 5 Geo. 3. c. 43. s. 27.

Importation size of wine casks. See 1 Geo. 2. c. 17. s. 7.

Entry within 20 days after report, This act, s. 4.

Wholesale dealers in foreign wine to take out licences, which are to be granted without fee.

Penalty, and extent of the licence. See s. 9.

See who are wholesale dealers, s. 11.

Selling by auction, s. 10.

Licences to wine retailers. 30 Geo. 3. c. 38. s. 6.

Licences to be renewed annually ten days before the expiration of 12 months,

Persons selling wine without a licence forfeit 100 l.

One licence sufficient for a partnership in one house.

No licence to authorize the sale of wine in any other than the place of entry, except on the quays.

Entry of places, s. 12. Selling by auction, next clause.

Retailer's licence to extend only to the places where he retails, and whereof entry made at the time of granting it. 30 Geo. 3. c. 38. s. 10.

Commissioners may empower auctioneers, licensed according to 19 Geo. 3. c. 56. s. 3. to sell foreign wine by auction, on proof of duties paid to the satisfaction of commissioners, without incurring the penalties of this act.

Penalties for not making entry, s. 12. For not taking out a licence, s. 9.

All who sell wine in less quantities than those in which it may be imported as merchandise, to take out a retail licence. See 30 Geo. 3. c. 38. s. 15.

Persons taking out licences for retailing foreign wine, to be deemed wholesale dealers, if they have not licences either for retailing spirituous liquors or beer; if they have, to be deemed retail dealers.

Persons selling in less quantity than the measure in which wine may be imported as merchandise, deemed retailers, and to take out a licence accordingly. 30 Geo. 3. c. 38. s. 15.

See in what casks, &c. wine to be imported. 1 Geo. 2. c. 17. s. 7.

Not to prejudice the two universities;

if any person or persons shall deal in foreign wine by wholesale, without first taking out such licence, and renewing the same yearly, in manner aforesaid, he, she, or they, shall, for every such offence, forfeit and lose one hundred pounds: Provided always, That persons dealing in or selling foreign wine by wholesale, in partnership, and in one house or shop only, shall not be obliged to take out more than one licence in any one year for dealing in or selling foreign wine by wholesale; and that no one licence, which shall be granted by virtue of this act, shall authorise or empower any person or persons to deal in or sell foreign wine in any other warehouse, storehouse, room, shop, cellar, vault, or other place, (other than and except on the lawful quays upon which such wine shall have been first landed, and whilst such wine shall be openly lying on such quays), than such warehouses, storehouses, rooms, shops, cellars, vaults, or other places, whereof entry in writing shall be made at the office of excise, according to the directions of this act, at the time of granting such licence.

X. Provided always nevertheless, and be it enacted by the authority aforesaid, That it shall and may be lawful to and for the said respective commissioners of excise, or the major part of them for the time being, to authorise and empower any auctioneer, duly licensed according to an act, made in the nineteenth year of the reign of his present Majesty, intituled, *An act for altering, amending, and enforcing so much of an act, made in the seventeenth year of the reign of his present Majesty, intituled, "An act for granting to his Majesty certain duties on licences to be taken out by all persons acting as auctioneers; and certain rates and duties on all lands, houses, goods, and other things sold by auction, and upon indentures, leases, bonds, deeds, and other instruments," as relates to the method of granting licences to auctioneers, and to the collecting the duties on estates and goods sold by auction, to sell by auction, and for such auctioneer, so authorised and empowered, accordingly to sell by auction, any foreign wine, if it be first proved to the said respective commissioners, or the major part of them, that all the duties due or payable in respect of such foreign wine have been fully paid, the examination and proof thereof being left to the judgement of the said respective commissioners, or the major part of them; and such auctioneer, so authorised and empowered, shall not be liable to any fine, penalty, or forfeiture by this act imposed, for or in respect of such sale.*

XI. And be it further enacted by the authority aforesaid, That all and every person and persons to whom any licence for retailing of foreign wine shall be granted, and who shall not take out either a licence for retailing spirituous liquors, or a licence for retailing of beer, ale, or other exciseable liquors, shall be deemed and taken to be a dealer or dealers in foreign wine by wholesale, within the meaning of this act; and if any wine, either foreign wine, or by the person or persons dealing in or selling the same pretended to be foreign wine, shall at any time be sold by any such person or persons, such sale shall be deemed and taken to be a dealing in and selling foreign wine by wholesale, within the meaning of this act; and that all and every person and persons having a licence granted to him, her, or them, either for retailing of spirituous liquors, or for retailing of beer, ale, or other exciseable liquors, shall be deemed and taken to be a dealer or dealers in foreign wine by retail, within the meaning of this act: Provided always, That nothing herein-before contained shall in anywise be prejudicial to the privileges of the two universities in that part of Great Britain called England, or either of them, nor to the chancellors or scholars of the same, or their successors; but that they may use and enjoy such privileges as they have heretofore lawfully

used and enjoyed, any thing herein contained to the contrary notwithstanding: Provided also, That nothing herein-before contained shall extend to be prejudicial to the matter, wardens, freemen, and commonalty of the vintners of the city of *London*, or to any other city or town corporate; but that they may use and enjoy such liberties and privileges as they have heretofore lawfully used and enjoyed: Provided nevertheless, That no person who shall be admitted to the freedom of the said company of vintners of the city of *London* by redemption only, shall be exempted from the obligation of taking out a licence for selling or uttering wine by retail, but that the freemen only of the said company who have been already admitted to their freedom, or who shall be admitted to their freedom in right of patrimony or apprenticeship, shall be entitled to such exemption: Provided also, That nothing herein-before contained shall in anywise extend to debar or hinder the mayor or burgessees of the borough of *Saint Albans*, in the county of *Hertford*, or their successors, from enjoying, using, and exercising all such liberties, powers, and authorities to them heretofore granted, by several letters patent under the great seal of *England*, by Queen *Elizabeth* and King *James* the first, for the erecting, appointing, and licensing of three several wine taverns within the borough aforesaid, for and towards the maintenance of the free school there; but that the same liberties, powers, and authorities shall be and are hereby established and confirmed, and shall remain and continue in and to the said mayor and burgessees, and their successors, to and for the charitable use aforesaid, and according to the tenor of the letters patent aforesaid, as though this act had never been made; any thing in this act contained to the contrary in anywise notwithstanding: Provided always, and be it declared, That nothing herein contained shall extend, or be construed to extend, to exempt any person or persons who shall sell or utter any kind of wine or wines, or any liquor called or reputed *Wine*, by the pint, quart, pottle, or gallon, or by any other greater or less measure, or in bottles in any less quantity than shall be equal to the measure of the cask or vessel in which the same shall have been, or may lawfully be imported, from taking out a licence for retailing wine in such and the same manner as they now are by law required, and as if this act had never been made.

XII. And be it further enacted by the authority aforesaid, That all dealers in and sellers of foreign wine shall make true and particular entry in writing of all warehouses, storehouses, rooms, shops, cellars, vaults, and other places, by him, her, or them respectively made use of for the keeping of wine for sale, at the office of excise within the compasses or limits whereof such respective warehouses, storehouses, rooms, shops, cellars, vaults, and other places, shall be situated, on pain of forfeiting the sum of one hundred pounds for every such warehouse, storehouse, room, shop, cellar, vault, or other place, which shall be so made use of by any such dealer or dealers, or seller or sellers, without having made such entry as aforesaid, together with all wine that shall be found therein, and also the casks, jars, bottles, vessels, and packages whatsoever, containing such wine: Provided always, That nothing in this act contained shall extend, or be deemed or construed to extend, to make any dealer or dealers in, or seller or sellers of, foreign wine by wholesale, liable to the said penalty of one hundred pounds, for or by reason of any sale of any foreign wine, whilst the same shall be lying openly on the lawful quays on which such wine shall have been first landed.

XIII. And be it further enacted by the authority aforesaid, That where any entry shall be made by any dealer or dealers in, or seller or sellers

nor the company of vintners of *London*, so far as regards those that are admitted by patrimony or apprenticeship, or any other city or town corporate;

nor the mayor or burgessees of *St. Albans*.

No person whatsoever to sell wine by the pint, &c. without taking out a licence according to former acts.

See the wine retail licence, 30 Geo. 3. c. 38. s. 6 & 15.

Entry to be made of all places used for keeping wine for sale, on penalty of 100*l.* each, and forfeiture of the wine therein, except wine on the quays on which first landed.

Notice of bins, &c. s. 21.

Licensed auctioneers may be permitted to sell, s. 10.

No more than one entry in the same tenement, next clause.

Words over the door, s. 14.

Dealers to take out a licence, s. 8.

Wine dealer not to act as a justice in matters of wine, s. 51.

Entrance, and taking account, s. 17.

Persons making entry of places already entered, or other places

within the same house or tenement, to be deemed dealers without entry.

sellors of, foreign wine, of any warehouse, storehouse, room, shop, cellar, vault, or other place, for the keeping of wine for sale, no other dealer or dealers in, or seller or sellers of wine; not being in partnership with such dealer or dealers, or seller or sellers, making such first entry, shall, on any pretence whatsoever, make entry of the same, or of any other warehouse, storehouse, room, shop, cellar, vault, or other place whatsoever, within the same house or tenement in which such first entry shall then be existing; but every such dealer or dealers, or seller or sellers, making such further entry of the same, or any other such warehouse, storehouse, shop, room, cellar, vault, or other place, in such same house or tenement, shall, notwithstanding such further entry by him, her, or them made, be deemed and taken to be a dealer in foreign wine without entry, and shall be subject to the like penalties and forfeitures as dealers in foreign wine without entry are subject unto by virtue of this act.

Every place used by wholesale dealers for keeping wine for sale must have thereon the words *Dealer in Foreign Wine*, on penalty of 50*l*.

Other persons painting, &c. those words, 100*l*. &c. next clause.

The word *Wine* to be over the doors of retailers. 32 Geo. 2. c. 19. s. 3.

Entry, s. 12.

Persons putting those words on unentered places to forfeit 100*l*. and be subject to penalties and forfeitures as persons dealing without entry.

XIV. And be it further enacted by the authority aforesaid, That all and every dealer and dealers in, and seller and sellers of, foreign wine by wholesale, shall cause to be painted or written, in large legible characters, over the outer door, or in the front or on some conspicuous part of each and every house, warehouse, storehouse, room, shop, cellar, vault, and other place, by him, her, or them respectively made use of for the keeping of foreign wine for sale, the words *Dealer in Foreign Wine*, upon pain of forfeiting, for every such house, warehouse, storehouse, room, shop, cellar, vault, or other place which shall be so made use of by any such dealer or dealers in, or seller or sellers of, foreign wine respectively, without having the said words painted or written as is hereby directed, the sum of fifty pounds.

XV. And be it further enacted by the authority aforesaid, That if any person or persons whatsoever, other than such as shall have duly made entry at the proper offices of excise of the places by them respectively made use of for keeping foreign wine for sale, shall paint or write, or cause to be painted or written, over the door, or in the front of any place to them respectively belonging, the words *Dealer in Foreign Wine*, every person and persons respectively offending therein shall forfeit and lose the sum of one hundred pounds, and shall also be subject to the several penalties and forfeitures to which persons selling of, or dealing in, foreign wine without entry are subjected to by virtue of this act.

Officers may, at all times, enter warehouses, &c. (if in the night with a constable), and take an account of the quantity and quality.

Any person obstructing officer, 100*l*. s. 45.

Constable refusing in any excise case to be present, on request, where the law requires it, forfeits 20*l*.

11 Geo. 1. c. 30. s. 31. Entry of places, This act, s. 12.

Account to be kept by the traders of wine sold, s. 26.

Bottles not to be opened.

XVII. And be it further enacted by the authority aforesaid, That it shall and may be lawful to and for the officers of excise, or any or either of them, from time to time, and at all times, by day and by night, upon his or their request, (but if in the night, in the presence of a constable or other officer of the peace), to enter into all and every the warehouses, storehouses, rooms, shops, cellars, vaults, and other places, made use of by any dealer or dealers in, or seller or sellers of, foreign wine, whether by wholesale or by retail, for keeping wine, and by tasting, gauging, or otherwise, to take an account of the quantity and quality of all the wine and other liquors which shall at any time be in his, her, their, or any of their custody, in cask, or in any vessel or vessels except bottles; and also to take an account of the wine or other liquors which shall at any time be in his, her, or their custody, in bottles, in any other manner than by tasting the same, or by uncorking or opening the bottles containing such wine.

Samples, next clause.

Casks, &c. to be marked, s. 19.

Notice of bottling, s. 22.

Different sorts, &c. to be kept separate, s. 23.

Excess in stock, s. 27.

Officers to be permitted to take samples on paying for

XVIII. Provided always, and be it enacted by the authority aforesaid, That it shall and may be lawful to and for the officers of excise,

or

or any or either of them, and they are hereby authorised and impowered to take, at any time or times, a sample or samples of foreign wine, whether in bottles or in cask, or in any other vessel or vessels, paying for the same, for every quart of wine, the usual price thereof; and in case any dealer or dealers in, or seller or sellers of, foreign wine, or any workman or servant to him, her, or them belonging, shall refuse to permit such officer or officers to take such sample or samples as aforesaid, upon his or their offering to pay for the same after the rate aforesaid, or shall anywise obstruct or hinder him or them in taking such sample or samples, such dealer or dealers in, or seller or sellers of, foreign wine, shall, for each and every such offence, forfeit and lose the sum of one hundred pounds.

XIX. And be it further enacted by the authority aforesaid, That all dealers in and sellers of foreign wine, who shall have or receive into their custody any foreign wine, shall, from time to time, distinctly mark in the most conspicuous part of each and every cask, jar, bottle, and other vessel capable of containing above the quantity of three gallons, and in which they shall keep any foreign wine, the number of gallons which such cask, jar, bottle, and other vessel is capable of containing, and also the sort of such wine then kept or contained therein, specifying, if it be *French* wine, whether the same is *French* red wine or *French* white wine; and, if the same be foreign wine, other than *French* wine, whether the same is foreign red wine, or foreign white wine, on pain of forfeiting such wine as shall at any time be kept or contained in any such cask, jar, bottle, and other vessel, together with such cask, jar, bottle, and other vessel containing such wine; and all such wine, together with such cask, jar, bottle, or other vessel, shall and may be seized by any officer or officers of excise.

XX. And be it further enacted by the authority aforesaid, That every dealer or dealers in, or seller or sellers of, foreign wine, is and are hereby required to shew to the officer of excise under whose survey he, she, or they shall then be, each and every cask, vessel, and utensil capable of containing above the quantity of three gallons, and every bin, or other place, in which he, she, or they shall keep any foreign wine, on pain of forfeiting all such wine as shall at any time be found in any such cask, vessel, utensil, and bin, or other place, used for keeping of wine, which has not been so shewn to such officer as aforesaid, together with such cask, vessel, or utensil; and such cask, vessel, or utensil, so forfeited, together with such wine found therein, shall and may be seized by any officer or officers of excise; and such officer shall mark such casks, vessels, utensils, bins, or other place, used for keeping of wine, so shewn to him, or any or either of them, with a particular, distinct and durable mark; and if any person or persons whatsoever shall, at any time after any such bin, cask, vessel, or utensil shall have been so marked by such officer as aforesaid, rub out or deface any such mark so fixed upon any such cask, vessel, utensil, or bin, or other place, used for keeping of wine, by such officer as aforesaid, he, she, or they shall, for every such offence, forfeit and lose the sum of fifty pounds.

XXI. And be it further enacted by the authority aforesaid, That no dealer or dealers in, or seller or sellers of, foreign wine shall, without notice first thereof given at the office of excise, within the compass or limits whereof his, her, or their respective warehouses, storehouses, rooms, shops, cellars, vaults, and other places shall be situated, erect or set up any vessel, utensil, or other convenience for keeping or containing wine, and capable of containing above the quantity of three gallons, or alter or enlarge any bin, vessel, or utensil

the same the usual price per quart, on penalty of 10*l*. for refusing or obstructing.

The quality of wine to be marked on all vessels of more than three gallons, and the quantity they are capable of containing, or to be forfeited.

Casks and bins to be shewn the officer. *s. 20.*

Vessels of more than three gallons, bins, and places for keeping wine, to be shewn to the officer, or the wine to be forfeited.

Officer to mark casks, bins, &c.

Marks on casks, &c. made by the officer, not to be defaced, on penalty of 50*l*.

Entry of bins, &c. next clause.

No bin, &c. containing more than three gallons, to be erected, enlarged, or used, without notice being given at the office of excise, on penalty of 50*l*.

Marking casks, &c. *s. 19.* — Shewing bins, &c. *s. 20.*

Keeping different
sorts, &c. separate,
s. 23.
Entry of places, s.
12.

for keeping or containing wine, and capable of containing above the quantity of three gallons, which is already erected or set up, or shall hereafter be erected or set up, or shall have or keep any bin, vessel, or utensil for keeping or containing wine, and capable of containing above the quantity of three gallons, other than such as are openly kept and used in his, her, or their entered warehouse, storehouse, room, shop, cellar, vault, or other place made use of by him, her, or them for keeping of foreign wine, and discovered and known to the officer of excise under whose survey such dealer or dealers, or seller or sellers, shall then be, on pain to forfeit and lose, for every such bin, vessel, or utensil so erected or set up, or hereafter to be erected or set up, or altered or enlarged, or kept, without such notice given as aforesaid, or without being so discovered and known, the sum of fifty pounds.

Notice to be given
by wholesale dealers
six hours within the
limits, twelve with-
out, of an intention
to draw off or bottle
wine, with the num-
ber of bottles or
other vessels, that the
officer may attend, if
he deem it expen-
dient;

XXII. And be it further enacted by the authority aforesaid, That all and every dealer and dealers in, and seller and sellers of, foreign wine by wholesale, shall, before he, she, or they shall begin to draw off or bottle any foreign wine, give to the officer of excise, under whose survey such dealer or dealers, or seller or sellers, shall then be, six hours notice in writing, within the limits of the chief office of excise in *London*, and twelve hours notice in writing in other places in *Great Britain*, of his, her, or their intention to draw off or bottle any foreign wine, and of the time when, and the particular warehouse, storehouse, room, shop, cellar, vault, or other place, in which such foreign wine is intended to be drawn off or bottled, and the quantity thereof, and into how many casks, bottles, or other vessels the same is intended to be drawn off or bottled; and if such wine, so intended to be drawn off or bottled, be *French* wine, whether the same is *French* red wine or *French* white wine; or, if such wine, so intended to be drawn off or bottled, be not *French* wine, whether the same is foreign red wine, not *French*, or foreign white wine, not *French*, and from what particular cask or other vessel, or casks or other vessels, such wine is so intended to be drawn off or bottled; and such officer shall, if he shall deem it expedient so to do, attend to see such foreign wine drawn off or bottled, and the same shall be drawn off or bottled in the presence of such officer, if he shall attend pursuant to such notice; and such wine shall also be packed or piled in the presence of the officer of excise under whose survey such dealer or dealers, or seller or sellers, shall then be, or, in default of the same being packed or piled in the presence of such officer, such dealer or dealers, or seller or sellers, shall, immediately upon such wine being drawn off or bottled as aforesaid, or in case the officer shall not be then present, then upon such officer's next survey, make to such officer a declaration into what particular bin, or in what particular part of his warehouses, storehouses, rooms, shops, cellars, vaults, or other entered places, such wine is intended to be, or shall have been, packed, piled, or deposited, and when such dealer or dealers, or seller or sellers, intends or intend to pack, pile, or deposit the same, according to such declaration, and such wine shall be piled or deposited according to such declaration; and no foreign wine shall be removed from the bin or place in which the same shall be packed, piled, or deposited, according to the directions of this act, into any other bin or place, in any such warehouses, storehouses, rooms, shops, cellars, vaults, or other entered places, before such dealer or dealers, or seller or sellers, shall have given to such officer six hours notice in writing, within the limits of the said chief office, and twelve hours notice in writing, in other places in *Great Britain*, of his, her, or their intention so to remove the same, and of the particular bin or place, in any such warehouses, storehouses;

and such wine to be
packed or piled in his
presence; or if he is
not present, declara-
tion made of the bin,
&c.

No wine to be re-
moved from one bin,
&c. to another, with-
out like notice.

storehouses, rooms, shops, cellars, vaults, or other entered places, to which the same is intended to be removed; and if any such dealer or dealers in, or seller or sellers of, foreign wine, shall begin to draw off or bottle any such foreign wine, without giving such notice as is in that behalf herein-before directed to be given, or, in default of such wine being packed or piled in the presence of such officer as aforesaid, shall neglect to make such declaration as aforesaid, or to pack, pile, or deposit such wine according to such declaration, or shall remove any foreign wine from the bin or place in which the same shall be packed, piled, or deposited, according to the directions of this act, into any other bin or part of any such warehouses, storehouses, rooms, shops, cellars, vaults, or other entered places, without giving such notice as is in that behalf herein-before directed to be given, he, she, or they shall, for every such offence, forfeit and lose the sum of fifty pounds: Provided always, That nothing in this act contained shall extend, or be deemed or construed to extend, to make any dealer or dealers in, or seller or sellers of, foreign wine liable to the said penalty of fifty pounds, for or by reason of his drawing off or bottling any foreign wine into a number of bottles more or less, by a small quantity, than shall be specified, in such notice herein-before directed to be given, as the number of bottles into which such wine was intended be drawn off or bottled: Provided also, That if any dealer or dealers in, or seller or sellers of, foreign wine by wholesale, so intending to draw off or bottle such foreign wine, shall not begin and proceed to draw off or bottle such wine at the time mentioned in such notice in that behalf herein-before directed, or within one hour after such time, then such notice shall be void, and such dealer or dealers, or seller or sellers, so intending to draw off or bottle such wine, shall give a fresh notice to such officer or officers of the time when, and the particular warehouse, storehouse, room, shop, cellar, vault, or other place in which such wine is intended to be drawn off or bottled, and the quantity thereof, and into how many casks, bottles, jars, or other vessels, the same is intended to be drawn off or bottled; and, if such wine so intended to be drawn off or bottled be *French* wine, whether the same is *French* red wine or *French* white wine, or, if such wine so intended to be drawn off or bottled be not *French* wine, whether the same is foreign red wine or foreign white wine, and from what particular cask, jar, or other vessel, casks, jars, or other vessels, such wine is so intended to be drawn off or bottled: Provided always, nevertheless, That nothing in this act contained shall extend, or be deemed or construed to extend, to make it unlawful to or for any dealer or dealers in, or seller or sellers of, foreign wine by wholesale, to draw off or bottle any foreign wine, at his, her, or their free will and pleasure, for the purpose of immediately sending out the same, without giving such notice to the officer of excise under whose survey such dealer or dealers, or seller or sellers, shall then be, of his, her, or their intention to draw off or bottle such foreign wine; but that it shall and may be lawful to and for any such dealer or dealers, or seller or sellers, to draw off or bottle any foreign wine, at his, her, or their free will and pleasure, for the purpose of immediately sending out the same, without giving such notice to the officer of excise under whose survey such dealer or dealers, or seller or sellers, shall then be, of his, her, or their intention to draw off or bottle such foreign wine, without being liable to the said penalty of fifty pounds for drawing off or bottling such foreign wine without giving such notice as is herein-before directed to be given; any thing herein-before contained to the contrary thereof in anywise notwithstanding.

Penalty 50*l*.

Persons not liable to penalty for a small difference between the number of bottles drawn off, and the notice.

If wine be not begun to be bottled off within an hour after the time mentioned, the notice to be void, and fresh notice to be given.

Taking account in general, *f. 17.*

Wine may be drawn off at any time to be sent out immediately without notice.

Different sorts of wines to be kept separate, on penalty of 50 l.

Keeping cyder, &c. separate, next clause.

Marking the quality on the casks, &c. s. 19.

Penalty on retail dealers not keeping cyder or other liquors separate from foreign wines, 10 s. per gallon of cyder, &c. with the wine and other liquors.

Any liquors whatever found in the rooms entered by wholesale dealers, to be deemed wine, s. 29.

Sweets in possession of dealer or retailer. See next clause.

Keeping the different sorts of wine separate, s. 23.

No dealers in foreign wine to have sweets in their possession, on penalty of forfeiture, and 10 s. per gallon.

Cyder, &c. to be kept separate, preceding clause.

An account to be entered every day of the wine sold or consumed in quantities under three gallons, and another of quantities of three gallons or upwards.

XXIII. And be it further enacted by the authority aforesaid, That all and every dealer and dealers in, and seller and sellers of, foreign wine, shall keep all *French* red wine, in his, her, or their custody or possession, separate and apart, and in separate bins, casks, bottles, jars, vessels, utensils, piles, parcels, and divisions, from all other wine; and shall also, in like manner, keep all *French* white wine, in his, her, or their custody or possession, separate and apart, and in separate bins, casks, bottles, jars, vessels, utensils, piles, parcels, and divisions, from all other wine; and shall also, in like manner, keep all foreign red wine (other than *French* wine) in his, her, or their custody or possession, separate and apart, and in separate bins, casks, bottles, jars, vessels, utensils, piles, parcels, and divisions, from all other wine; and shall also, in like manner, keep all foreign white wine (other than *French* wine) in his, her, or their custody or possession, separate and apart, and in separate bins, casks, bottles, jars, vessels, utensils, piles, parcels, and divisions, from all other wine, upon pain of forfeiting, for every such offence, the sum of fifty pounds.

XXIV. And be it further enacted by the authority aforesaid, That all dealers in, and sellers of, foreign wine, otherwise than by wholesale, who shall have or receive into his, her, or their custody, any cyder, spirituous liquors, or other liquors, shall keep the same separate and apart from foreign wine, upon pain of forfeiting the sum of ten shillings for every gallon of cyder, spirituous liquors, or other liquors, which shall not be so kept separate and apart from foreign wine, together with all such foreign wine, cyder, spirituous liquors, and other liquors, and the casks, bottles, jars, vessels, and other packages containing the same; and such foreign wine, cyder, spirituous liquors, and other liquors, casks, bottles, jars, vessels, and packages, shall and may be seized by any officer or officers of excise.

XXV. And be it further enacted by the authority aforesaid, That no dealer or dealers in, or seller or sellers of, foreign wine, shall have in his, her, or their custody or possession, any *British*-made wine or sweets, on pain of forfeiting all such *British*-made wine or sweets which shall be at any time found in the custody or possession of such dealer or dealers, or seller or sellers, and also the sum of ten shillings for every gallon of such *British* wine or sweets, and so in proportion for any greater or lesser quantity: Provided always, That nothing herein contained shall extend, or be deemed or construed to extend, to prevent any dealer or dealers in, or seller or sellers of, foreign wine, from having in his, her, or their custody or possession, or from selling, at any time before the first day of *December* one thousand seven hundred and eighty-six, any *British*-made wines or sweets, which he, she, or they, shall really and *bona fide* have in his, her, or their custody or possession, at the time of the delivery of such account of the quantity of the foreign wines in the custody or possession of such dealer or dealers, or seller or sellers, at the excise office, as is herein-before directed.

XXVI. And, for the better ascertaining the quantities of foreign wine which shall from time to time be sold by dealers in, and sellers of, foreign wine, be it enacted by the authority aforesaid, That all such dealers in, and sellers of, foreign wine, shall from time to time keep an account of all foreign wine which they, or any of them, respectively shall sell, send out, or consume in each day, in small quantities under three gallons, expressing the number of gallons or bottles so sent out or consumed; and shall every day enter into a

book, to be kept for that purpose, an account of the gross quantities of the said foreign wine which have been by him, her, or them respectively, so sold, sent out, or consumed, in the preceding day, in small quantities under three gallons; and such dealers in, or sellers of, foreign wine, shall also keep one other book, wherein they shall respectively enter each parcel of foreign wine of the quantity of three gallons or more, which they shall respectively sell or send out in each day, expressing the number of gallons or bottles so sold or sent out; which said parcels of foreign wine, of the quantity of three gallons or more, shall not be removed out of the respective sellers custody without a permit, signed by the proper officer or officers of excise, expressing the quantity of all such foreign wines, distinguishing in such permit such foreign wines from each other, according to the denominations thereof specified in the request note, according to the directions of this act, and expressing the name and names of the person or persons so selling or sending out, and of the person or persons to whom the same is intended to be sent, and the place to which the same is intended to be carried, and that the duties by this act charged on such foreign wines were paid, or that the said foreign wines were condemned as forfeited, or were part of the stock in hand of some person or persons, expressing his, her, or their name or names, of which an account had been taken in pursuance of this act; which said books shall be, and are hereby directed to be prepared for the making such entries as aforesaid, and delivered, upon demand, unto such dealers in, and sellers of, foreign wine respectively, by the said respective commissioners of excise, or such person or persons as they the said commissioners, or the major part of them, shall for that purpose direct and appoint: Provided always, That no such dealer or dealers, or seller or sellers, shall have in his, her, or their custody more than one such book of each sort at a time, and when the said books in their custody shall be filled up, the same shall from time to time be severally returned to the respective officers from whom the same was respectively received, and the truth of the entries made therein shall be verified upon the oath of such dealer or dealers, or seller or sellers, or his, her, or their servant or servants who kept the same, and made the entries therein, according to the best of his, her, or their knowledge and belief (which oath such respective officers are hereby authorised to administer), and one or more new book or books shall thereupon be delivered to such respective dealers in, or sellers of, foreign wine, in the room of such book or books so returned, and so *toties quoties*, as often as such book or books shall be filled up with such entries; which said books, so kept by such respective dealers or sellers, shall from time to time lie open to be perused by the officer of excise under whose survey such respective dealers in, and sellers of, foreign wine shall then be, the better to enable them to keep their stocks of the increase and decrease of such foreign wine; and that such dealers in and sellers of foreign wine shall, immediately upon every request of the officer of excise under whose survey such respective dealers in and sellers of foreign wine shall then be, fill up such book and books respectively with the quantities by them sold in each day: Provided always, That if any such dealer or dealers, seller or sellers, shall neglect or refuse to keep such books, and make such entries therein, or to permit the officer or officers of excise, under whose survey such respective dealers or sellers shall then be, to inspect them, or not return the said books, or not fill up such books on request as aforesaid, according to the directions of this act, or shall make any false entry in such book or books, he, she, or they shall, for every such offence, forfeit and lose the sum of twenty pounds.

The quantity of three gallons or more not to be removed without a permit.

Directions for granting permits, s. 30.

Entry books to be provided by the excise, and when filled up, to be returned to the officer, and verified on oath.

False oath, perjury, s. 32.

Entry books to lie open for the inspection of the officer, and dealers to fill them up on request.

Penalty on not keeping books, &c. or making false entry, 20 l.

If an excess in a stock of a wholesale dealer in wine be found, it is forfeited, and also double its value.

The same enacted with respect to dealers by retail. 27 Geo. 3. c. 31. s. 6.

This not to extend to wines from the quays in the original cask, not exceeding the importation gage more than two gallons per tun, next clause.

Other liquors than wine in the entered rooms of wholesale dealers deemed wine. Sec s. 29.

Retail dealers to keep other liquors separate, on forfeiture, and 10 s. per gallon, s. 24.

Increases in other excise cases. 21 Geo. 3. c. 55. s. 29.

Bringing in without permit, s. 32.

Not sending out according to permits granted, s. 37.

Not to extend to an excess occasioned by receiving wine from any lawful quay, not exceeding the importation gage more than two gallons each tun, if in the original cask, &c. and no part drawn off.

Cyder and other liquors found in the entered places of a wholesale dealer, to be deemed foreign wine.

Sweets forfeited, and 10 s. per gallon, s. 25. — *Excess in stock,* s. 27.

Other liquors than wine in custody of retailer, s. 24.

Permits to be given without fee to dealers.

Permits to private persons, s. 33.

Permits to be granted for seizures by off-

XXVII. And be it further enacted by the authority aforesaid, That if any officer or officers of excise shall at any time or times discover or find, that the quantity of *French* red wine, *French* white wine, foreign red wine (other than *French* red wine) or foreign white wine (other than *French* white wine) in the stock of any dealer or dealers in, or feller or sellers of, foreign wine by wholesale, added to the quantity for which permits shall have been granted since the last account was taken of such stock, and also to the quantity or quantities sold, sent out, or consumed in small quantities under three gallons since such last account was taken, and for which proper entries shall appear to be made in the book herein-before directed to be kept for entering therein such wine as shall be sold, consumed, or sent out in small quantities under three gallons, according to the directions of this act, exceeds the stock left in hand on the taking of such last account, added to the quantity of such wine since received by permit, the quantity of wine so found in excess, by whatever liquor the same shall have been made, and whether the same shall be mixed or mingled, or unmixed or unmingled, shall be deemed and taken to be made by foreign wine for which no duty has been paid, and which had been privately brought in by such dealer or dealers, or feller or sellers, without permit; and a quantity equal to the quantity of wine so found in excess shall be forfeited and lost, and shall and may be seized and taken by the officer or officers of excise who shall discover the same, from and out of the said stock or stocks in which such quantity of wine shall be so found in excess, and the person or persons in whose stock such quantity of wine so found in excess shall be discovered or found, shall also forfeit double the value of the quantity of wine so found in excess.

XXVIII. Provided always, and be it further enacted, That nothing in this act contained shall extend, or be deemed or construed to extend, to forfeit any part of such stock or stocks, or to make any person or persons liable to the said penalty of double the value of such wine so found in excess, for or by reason of any such quantity of wine found in excess, if such excess shall arise and be occasioned wholly from wine which shall have been lawfully received into such stock, since such last account was taken, directly from any lawful quay or quays on which the same shall have been first landed, and shall not exceed the importation gage of such wine more than two gallons upon each ton thereof; and if such wine shall also then be, and continue in the original cask, vessel, or package in which the same was imported, and no part thereof drawn off or taken out from such cask, vessel, or package; any thing herein-before contained to the contrary thereof in anywise notwithstanding.

XXIX. And be it further enacted by the authority aforesaid, That all cyder, sweets, *British*-made wine, mead, spirituous liquors, and other liquors whatsoever, which at any time shall be found in the warehouses, storehouses, rooms, shops, cellars, vaults, and other places, of any dealer or dealers in, or feller or sellers of, foreign wine by wholesale, entered for the keeping or selling wine, shall be deemed and taken to be foreign wine, within the meaning of this act, of the same sort and denomination as the wine with which the same shall be kept, or if kept separate from any wine, then the same shall be deemed and taken to be *French* red wine.

XXX. And be it further enacted by the authority aforesaid, That where any dealer or dealers in or feller or sellers of foreign wine by wholesale, duly licensed according to the directions of this act, shall have occasion to remove such wine from any such entered warehouse, storehouse, room, shop, cellar, vault, or other place, the officer or officers

officers of excise of the respective divisions or places where such entered warehouse, storehouse, room, shop, cellar, vault, or other place, shall be situated, shall, without fee or reward, from time to time, upon a request note being made and delivered, according to the directions of this act, by such dealer or dealers, or seller or sellers, grant and give a permit in writing, signed by the said respective officer or officers, expressing the quantity of all such wine so to be removed, distinguishing in such permit such foreign wines from each other, according to the denominations thereof specified in the request note, according to the directions of this act, and expressing the name and names of the person or persons from whom the same is intended to be removed, and to whom the same is to be removed, and that the duty of such wine, so intended to be removed, has been paid, or that the same hath been condemned as forfeited, or was part of the stock of some dealer or dealers in or seller or sellers of foreign wine by wholesale, of which an account has been delivered at the office of excise pursuant to this act; and all officers of excise, granting or giving such permits, shall limit and express, in such permits, the time within which the said wine, in such permits mentioned, shall be removed from and out of the stock of the persons taking out such permits, and also the time within which the said wine shall be delivered and received into the warehouses, storehouses, rooms, shops, cellars, vaults, or other places, of the person or persons respectively to whom the same is so permitted to be sent.

XXXI. And be it further enacted by the authority aforesaid, That no such permit for the removal of any foreign wine shall be granted, or be valid, unless such dealer or dealers, or seller or sellers of foreign wine, requiring the same, shall make and send, or deliver, to the officer or officers of excise hereby authorised to grant such permit, a request note, in writing, specifying the name of the person to whom such wine is intended to be sent, the quantity of each sort of such foreign wine intended to be removed, and for the removal of which such permit is required, and, if such wine be *French* wine, whether the same is *French* red wine or *French* white wine, or, in case such wine is not *French* wine, whether the same is foreign red wine not *French*, or foreign white wine not *French*, and also the number and contents of the casks, bottles, jars, or vessels, containing the same, and likewise whether the same is to be removed by land or by water, and by what mode of conveyance such wine is intended to be sent; and all such wine, which shall be removed under a description not conformable to this act, or under a false description, together with the casks, bottles, jars, vessels, and other packages containing the same, and the horses, cattle, carts, boats, barges, and other carriages used in the removal or carriage thereof, shall be forfeited and lost, and shall and may be seized by any officer or officers of excise.

XXXII. And be it further enacted by the authority aforesaid, That no wine shall be brought into any warehouse, storehouse, room, shop, cellar, vault, or other place, made use of by any dealer or dealers in or seller or sellers of foreign wine, without an authentick permit, granted and given according to the directions of this act, which permit shall be produced to and left with the officer of excise under whose survey such dealer or dealers, or seller or sellers, shall then be, on pain of forfeiting all such wine so brought in without such permit, together with the casks, bottles, jars, vessels, and packages containing the same, and such wine, with the casks, bottles, jars, vessels, and packages containing the same, shall and may be seized by any officer or officers of excise.

XXXIII. And be it further enacted by the authority aforesaid, That where any person or persons, not being a dealer or dealers in or seller or sellers of foreign wine, either by wholesale or by retail, shall

cers of the customs, s.

50. Request notes, next sect. 31.

Removing without permit, &c. s. 34.

Bringing in without permit, s. 32.

False or altered permit, 500 l. s. 39.

Particulars to be expressed therein.

The same injunctions as to the particulars, s. 26.

The request notes to specify also the mode of conveyance, s. 31.

A time to be limited for removing out of stock, and receiving.

Not sending out accordingly, s. 37.

Not delivering or receiving within the time, s. 35.

Permit not to be granted unless the request contains the quantity to be removed, the quality, the number of casks, bottles, or vessels, to whom intended to be sent, and by what mode of conveyance.

Wine removed under a description not conformable to this act, or under a false description, forfeited, with the cattle, boats, and other carriages.

The same in the case of permits to private persons, s. 33.

Wine brought into a warehouse, &c. without a permit produced to and left with the officer, to be forfeited.

Excess in stock, s. 27.

Removing without permit, s. 34.

Permits to be granted for the removal of wine belonging to private persons, up-

have

on proof to the commissioners, or collector or supervisor, that the duties have been paid.

Removing without permit, s. 34.

Not delivering or receiving in due time, s. 35.

False or altered permit, 5001. s. 39.

Particulars of the request note.

Particulars to be specified in the permit.

A time to be limited for sending out and receiving.

Not sending out accordingly, s. 38.

Wine removed under a description not conformable to this act, or under a false description, forfeited, with the cattle, boats, and other carriages.

The same in the case of permits to dealers, s. 31.

Wine exceeding three gallons forfeited, if found removing or removed without permit, and the cattle, boats, and other carriages.

Deemed so removed if not delivered within the time limited, next clause.

Removed under false description, preceding clause.

Wine in bottles exceeding three dozen, or cask exceeding ten

gallons, brought from a place without to one within 20 miles of the Royal Exchange, without a certificate from the customs of payment of the difference between the out port and London duties, &c. forfeited. 27 Geo. 3. c. 13. s. 13.

Particulars to be specified in the permits, s. 30 & 33.

Brought into stock without permit, s. 32.

have occasion to remove any foreign wine from any part of this kingdom to any other part thereof, it shall and may be lawful to and for the officer or officers of excise of the respective divisions or districts in which the place from whence such wine is intended to be removed shall be situate, upon such person or persons, or his, her, or their known servant or servants, proving to the satisfaction of the said respective commissioners of excise, or of the collector or supervisor of excise of the collection or district in which the place from whence such wine is intended to be removed is situate, that all the duties for such wine have been fully paid, and upon a request note, in writing, made and sent, or delivered, to such officer or officers of excise authorised to grant a permit thereupon, under and by virtue of this act, specifying the quantity of each sort of such foreign wine intended to be removed, and for the removal of which such permit is required, and, if such wine be *French* wine, whether the same is *French* red wine, or *French* white wine, or, in case such wine is not *French* wine, whether the same is foreign red wine not *French*, or foreign white wine not *French*, and also the number and contents of the casks, bottles, jars, or vessels containing the same, and likewise whether the same is to be removed by land or by water, and by what mode of conveyance such wine is intended to be sent, to give and grant, without fee or reward, a permit or permits in writing, signed by such officer or officers, expressing the quantity of such wine so to be removed, distinguishing in such permit such foreign wines from each other, according to the denominations thereof specified in such request note, according to the directions of this act, and expressing the name and names of the person or persons from whom the same is intended to be removed, and to whom the same is to be removed, and that the duty of such wine, so intended to be removed, has been paid, or that the same hath been condemned as forfeited, or was part of the stock of some dealer or dealers, or seller or sellers of foreign wine by wholesale, of which an account has been delivered at the office of excise, pursuant to this act; and all officers of excise, granting or giving such permit or permits, shall limit and express therein the time within which such wine, in such permit or permits mentioned, shall be removed from and out of the possession of the persons taking out such permit or permits, and also the time within which such wine shall be delivered and received into the possession of the person or persons respectively to whom the same is so permitted to be sent; and all such foreign wine, which shall be removed under a description not conformable to this act, or under a false description, together with the casks, bottles, jars, vessels, and other packages containing the same, and the horses, cattle, carts, boats, barges, and other carriages used in the removal or carriage thereof, shall be forfeited and lost, and shall and may be seized by any officer or officers of excise.

XXXIV. And be it further enacted by the authority aforesaid, That no foreign wine exceeding the quantity of three gallons, shall be removed or carried from any part of this kingdom to another, by land or by water, without being accompanied with a proper permit from some or one of the officers of excise, according to the directions of this act, on pain of forfeiting the wine which shall be found removing or carrying, or removed or carried from one part of this kingdom to another, without such permit as aforesaid, together with the casks, bottles, jars, vessels, and packages containing the same, and the horses, cattle, boats, barges, and other carriages used in such removal or carriage thereof.

Landed before duties paid, s. 6.

XXXV. And

XXXV. And be it further enacted by the authority aforesaid, That in case any such wine mentioned or specified in any such permit, shall be removed or sent away from or out of the warehouses, storehouses, rooms, shops, cellars, vaults, and other places, of the person or persons to whom any such permit shall be granted, within the time expressed and limited therein, and such wine shall not, within the time limited and expressed in such permit, be actually delivered and received into the warehouses, storehouses, rooms, shops, cellars, vaults, and other places of the person or persons to whom the same is by such permit authorised to be sent, then, and in every such case, all such wine so removed or sent away as aforesaid shall be deemed and taken to be wine removed without permit, unless it be proved, to the satisfaction of the said respective commissioners of excise, that such wine, through unavoidable accident, could not have been so delivered and received.

Wine removed, and not delivered in time limited, to be deemed removed without a permit.

Removed without permit, preceding clause. In what case to be restored, next section.

XXXVI. Provided always, and be it further enacted, That if any such wine, casks, bottles, jars, vessels or packages, shall be seized as forfeited, under and by virtue of the next preceding clause, the same shall be restored and delivered up without delay by the officer or officers seizing the same, to the person or persons having the charge or custody thereof at the time of such seizure, if such person or persons shall and do, before any one of his Majesty's justices of the peace residing near to the place where such seizure shall be made, enter into a recognizance, with one or more other sufficient surety, to be approved of by such justice of the peace, to his Majesty, his heirs and successors, in double the value of such seizure (which recognizance such justice is hereby authorised and required to take), with condition to prove, within one month then next ensuing, to the satisfaction of the said respective commissioners of excise, that such wine, through unavoidable accident, could not have been so delivered and received, and upon such recognizance being entered into, such justice of the peace shall certify, upon the back of the permit accompanying such wine, that a recognizance has been entered into in pursuance of this act, and shall also, by indorsement on such permit, allow such further time, as to him shall seem meet, for such wine to be delivered and received into the warehouses, storehouses, rooms, shops, cellars, vaults, and other places of the person or persons to whom the same was by such permit authorised to be sent; and such indorsement shall, during such further time, be of the same force and effect as a permit granted according to the directions of this act; and such justice shall, and he is hereby required forthwith to transmit every such recognizance to the King's remembrancer in the courts of exchequer in *England and Scotland* respectively.

Such wines shall be restored, on a recognizance being entered into, to prove to the commissioners it could not be delivered in time.

Forging certificate of recognizance, 500l. s. 40.

Permit to be indorsed by the justice taking the recognizance.

XXXVII. And be it further enacted by the authority aforesaid, That if any permit or permits shall be granted by any officer or officers of excise, to any dealer or dealers in or seller or sellers of foreign wine, for the removal of any foreign wine from one place to another, and if, within the times limited in such permit or permits respectively for that purpose, such dealer or dealers, or seller or sellers, to or for whom such permit or permits shall be so granted, shall not either actually and really send away all the wine by such permit or permits authorised to be sent away pursuant to the true intent and meaning of such permit or permits, or, in default of so sending away such wine, shall not, before the expiration of the time limited in and by such permit and permits respectively, return such permit and permits to the officer or officers who granted the same, then, and in every such respective case and cases, such dealer or dealers, or seller or sellers, to whom such permit or permits, or for whose use such permit or permits shall

If wine be not sent away by dealers within the time limited in the permits, they must be returned, on penalty of treble the value.

Limitation of the time, s. 30.

Not delivered within the time limited, s. 35.

And if on taking stock a decrease proportionate to the contents of the permit does not appear, a like quantity may be seized out of any wine of the same sort in trader's possession; or if no such like quantity, dealer to forfeit 100 *l*.

Private persons not removing wine within the times limited in the permits, must return them, on penalty of treble the value of the wine.

Limitation of the time, f. 33.

Not delivered within the time limited, f. 35.

Persons giving or using false permits, or altering or erasing permits, to forfeit 500 *l*.

Capias, f. 41.

have been granted, shall for every gallon of such wine mentioned in such permit or permits, and not removed according to the purport thereof, forfeit and lose treble the value of such wine, to be estimated according to the best and highest rate and price which wine of the best quality of that kind shall sell for in *London* at the time when such forfeiture shall be incurred; and if such permit or permits are not so returned as aforesaid, and in case, upon taking an account, by any officer or officers of excise, of the stock of foreign wine remaining in the hands or custody of the dealer or dealers, or seller or sellers, from or out of whose stock the wine mentioned in such permit or permits as aforesaid are thereby authorised to be removed, there shall not appear a sufficient decrease to answer the removal of the wine mentioned in such permit or permits as aforesaid, respectively, then and in such case the respective dealer or dealers, or seller or sellers, from or out of whose stock such wine mentioned in the said permit or permits shall be authorised to be removed, shall forfeit and lose the like quantities of wine so permitted to be removed, and not removed according to such permission, to be seized and taken by the officers of excise, or any or either of them, out of any foreign wine of the denomination given in such permit or permits to the wine so authorized to be removed, and then in the custody or possession of the dealer or dealers, or seller or sellers, forfeiting the same; and if such dealer or dealers, or seller or sellers, shall not then have in his, her, or their custody or possession, such like quantity of wine of that denomination, then and in such case such dealer or dealers, or seller or sellers, shall forfeit and lose the sum of one hundred pounds.

XXXVIII. And be it further enacted by the authority aforesaid, That if any permit or permits, for the removal of any foreign wine from one place to another, shall be granted by any officer or officers of excise, to any person, other than a dealer or dealers in or seller or sellers of foreign wine by wholesale or retail, and if within the times limited in such permit or permits respectively for that purpose, such person or persons to or for whom such permit or permits shall be so granted, shall not either actually and really send away all the wine by such permit or permits authorised to be sent away, pursuant to the true intent and meaning of such permit or permits, or, in default of so sending away such wine, shall not, before the expiration of the time limited in and by such permit and permits respectively, return such permit and permits to the officer or officers who granted the same, then, and in every such respective case and cases, the person or persons, other than such dealer or dealers in or seller or sellers of foreign wine by wholesale or retail, to whom such permit or permits, or for whose use such permit or permits shall have been granted, shall, for every gallon of such wine mentioned in such permit or permits, and not removed according to the purport thereof, forfeit and lose treble the value of such wine, to be estimated according to the best and highest rate or price which wine of that kind shall sell for in *London* at the time when such forfeiture shall be incurred.

XXXIX. And be it further enacted by the authority aforesaid, That if any person or persons whatsoever shall counterfeit or forge, or cause to be counterfeited or forged, any permit for the removal of any foreign wine from one part of this kingdom to any other part thereof, and for the removal of which a permit is by this act required; or if any person or persons shall knowingly or willingly give any false or untrue permit for such removal of foreign wine, or shall knowingly or willingly accept or receive any false or untrue permit with any such wine removed or to be removed as aforesaid; or if any person or persons shall fraudulently alter or erase any such permit, after the same shall

shall have been given or granted by the proper officer of excise; or if any person or persons shall knowingly or willingly publish or make use of any such permit so counterfeited, forged, false, untrue, altered, or erased; every person or persons so offending shall, for each and every such offence, severally forfeit and lose the sum of five hundred pounds.

XL. And be it further enacted by the authority aforesaid, That if any person or persons whatsoever shall counterfeit or forge, or cause to be counterfeited or forged, any certificate of such recognizance as is herein-before required to be taken; being entered into, or any such indorsement as is herein-before directed to be made, or shall knowingly or willingly give any such false or untrue certificate or indorsement, or shall knowingly or willingly accept or receive any such false or untrue certificate or indorsement with any such wine removed, or to be removed, as aforesaid, or shall fraudulently alter or erase any such certificate or indorsement granted or made by any such justice of the peace, or shall knowingly or willingly publish or make use of any such certificate or indorsement so counterfeited, forged, false, untrue, altered, or erased, the person or persons so offending shall, for each and every such offence, severally forfeit and lose the sum of five hundred pounds.

XLII. And be it further enacted by the authority aforesaid, That upon every action, bill, plaint, or information, entered or filed in any of his Majesty's courts of record at *Westminster*, or court of exchequer in *Scotland*, for any or either of the said penalties of five hundred pounds, a *capias* in the first process shall and may issue, specifying such penalty or penalties; and the defendant or defendants shall be obliged to give sufficient bail, by natural-born subjects, persons naturalized, or denizens, to the person or persons to whom such *capias* shall be directed, to appear in the court out of which such *capias* shall issue, at the day of the return of such writ, to answer such suit or prosecution; and shall likewise, at the time of such appearance, give sufficient bail or security, by such persons as aforesaid, in the said court, to answer and pay such penalty or penalties of five hundred pounds, in case he, she, or they shall be convicted thereof, or to yield his, her, or their bodies to prison.

XLII. And be it further enacted by the authority aforesaid, That in case any foreign wine shall be fraudulently deposited, hid, or concealed in any place whatsoever, with an intent to defraud his Majesty of the duties thereon, such foreign wines shall be forfeited and lost, together with the casks, bottles, jars, vessels, and packages whatsoever containing the same, and shall and may be seized by any officer or officers of the customs or excise; and, the better to enable such officer or officers to discover such foreign wine so fraudulently deposited, hid, or concealed, if any such officer or officers shall have cause to suspect that any foreign wine shall be fraudulently deposited, hid, or concealed in any place whatsoever, with intent to defraud his Majesty of the duties thereon, then, and in such case, if such place shall be within the cities of *London* or *Westminster*, or within the limits of the chief office of excise in *London*, and if the officer or officers so having cause to suspect be an officer or officers of excise, upon oath made by such officer or officers, before the commissioners of excise for the time being, or any two or more of them; or, in case such place shall be in any other part of *Great Britain*, or if the officer or officers so having cause to suspect be an officer or officers of the customs, upon oath made by such officer or officers of the customs or excise, before one or more justice or justices of the peace for the county, riding, division, or place, where such officer or officers shall suspect the same to be deposited, hid,

Penalty on forging certificate of recognizance, (s. 36), or using false, altered, or erased certificate, 500*l*.

Capias, s. 41.

In every action for the 500*l*. penalties, a *capias* to issue in the first process; and sufficient bail to be given.

Wine fraudulently deposited or hid to be forfeited.

Landed before duties paid, s. 6.

Run goods harboured, kept, or concealed, forfeited, and treble value. 11 Geo. 1. c. 30. s. 16.

When officers suspect wine is fraudulently deposited, two commissioners, if within the limits; or if without, or if it be an officer of the customs, one justice may grant a warrant.

Officers may search and seize, but if in the night with a constable.

Obstruction under this act, 1001. f. 45.

Constable refusing to be present, 201. 11 Geo. 1. c. 30. f. 31.

Officers of excise may go on board ships within four leagues of the coast, and search for wine, and seize goods and ship if forfeited, in like manner as officers of the customs.

Obstruction under this act, 1001. f. 45.

Obstruction in going or being on board, or in returning, (in general). 24 Geo. 3. stat. 2. c. 47. f. 15.

Powers to go on

Persons attempting to corrupt officers forfeit 100*l.*

Bribing officers (in general). See 24 Geo. 3. stat. 2. c. 47. f. 32.

Persons obstructing officers in the execution of their duty, or rescuing or saving seizures, forfeit 100*l.*

Corporal punishment for obstructing excise officers, or rescuing or saving. 19 Geo. 3. c. 69. f. 10.

No drawback to be allowed on the exportation of wine, unless

or concealed, setting forth the ground of his or their suspicion, it shall and may be lawful to and for the said commissioners, or any two or more of them, or the justice or justices of the peace respectively, as the case may require, before whom such oath shall be made, if they or he shall judge it reasonable, by special warrant or warrants under his and their respective hands and seals, to authorize and empower such officer or officers, by day or by night, but, if in the night time, in the presence of a constable or other lawful officer of the peace, to enter into all and every such place or places, where he or they shall so suspect such foreign wine to be so fraudulently deposited, hid, or concealed, and seize and carry away all such foreign wine, which he or they shall then and there find so fraudulently deposited, hid, or concealed, as forfeited, together with all the casks, bottles, jars, vessels, and packages wherein the same shall be contained.

XLIII. And be it further enacted by the authority aforesaid, That it shall and may be lawful to and for the officers of excise, or any of them, to go on board, and enter into any ship or vessel whatsoever, which shall be within the limits of any of the ports of this kingdom, or within four leagues of the coast thereof, and to continue on board the same, and to examine and search, in like manner as the officers of the customs may now legally do, for all foreign wine whatsoever, and to seize for his Majesty's use all such foreign wine there found, as by the laws thereunto relating shall be forfeited, together with the casks, bottles, jars, vessels, and packages containing the same, and also such ship or vessel, if the same shall be forfeited for or on account of such wine.

board, &c. in other excise cases. See 11 Geo. 1. c. 30. f. 1.

XLIV. And be it further enacted by the authority aforesaid, That if any person or persons whatsoever shall give, or offer to give, any bribe, recompence, or reward whatsoever, to any officer or officers of excise, to connive at or permit any foreign wine to be run on shore, or to connive at any false or short entry of any such foreign wine; or shall give, or offer to give, any bribe, recompence, or reward whatsoever, in order to corrupt, persuade, or prevail upon any such officer or officers, either to do or perform any act or acts, thing or things whatsoever, contrary to the duty of such officer or officers in execution of this act, or to neglect to do or perform any act or acts, thing or things, whatsoever, belonging or appertaining to the business and duty of such officer and officers in execution of this act, or to connive at or conceal any fraud or frauds relating to the duties on foreign wines, or not to discover the same, every such person or persons shall, for every such offence, whether the same offer or proposal be accepted or not, forfeit and lose the sum of one hundred pounds.

XLV. And be it further enacted by the authority aforesaid, That if any person or persons whatsoever shall assault, resist, oppose, molest, obstruct, or hinder any officer or officers of excise in the due execution of this act, or of any of the powers or authorities hereby given or granted to any such officer or officers, or shall by force or violence rescue, or cause to be rescued, any foreign wine, after the same shall have been seized by such officer or officers as aforesaid, or shall attempt or endeavour so to do, or, after such seizure, or whilst any such officer or officers is or are attempting to seize any such foreign wine, shall strike, break, or otherwise destroy or damage any cask, vessel, bottle, jar, or other package wherein the same shall be contained, all and every person or persons so offending shall, for every such offence, for which no other penalty is particularly provided by this act, forfeit and lose the sum of one hundred pounds.

XLVI. And be it further enacted by the authority aforesaid, That no drawback of any duty on any foreign wine whatsoever shall be allowed,

lowed, upon the exportation of such wine from this kingdom, unless such wine shall be exported under and subject to the rules, regulations, terms, conditions, and directions herein-after mentioned and prescribed, over and besides the rules, regulations, terms, conditions, and directions, other than where the same are altered by this act, now commonly practised or enforced by the officers of the customs, upon the exportation of such wine, in order to obtain the drawback or drawbacks upon the exportation thereof; (that is to say), the person or persons intending to ship and export any such wine shall, in case such wine is intended to be packed up for exportation, give six hours notice in writing, in case such wine is intended to be packed up within the limits of the chief office of excise in *London*, and twelve hours notice in writing, in case such wine is intended to be packed up in any place out of the said limits in *Great Britain*, of his intention to pack up any such wine for exportation, and of the time and place when and where the same is intended to be packed up, to the officer or officers of excise who shall be appointed for that purpose by the respective commissioners of excise in *England* and *Scotland*, or the major part of them for the time being, of the particular port or place to which such wine is intended to be exported, and of the quantity of such wine so to be shipped and exported; and if the same be *French* wine, whether it is *French* red wine, or *French* white wine, or, if such wine so to be shipped and exported be foreign wine, other than *French* wine, whether the same is foreign red wine, not *French*, or foreign white wine, not *French*; and such officer or officers shall attend to see such wine packed up, and the same shall be packed up in the presence of such officer or officers, and shall be secured with such fastenings, and sealed with such seal or mark, and in such manner, as the said respective commissioners of excise, or the major part of them, shall direct; and the officer or officers who shall have seen such wine packed up, shall take an account of the quantity of such wine so intended to be exported, and in such account shall specify (if the same be *French* wine) whether the same is *French* red wine or *French* white wine, or, if such wine so intended to be exported be not *French* wine, whether the same be foreign red wine, not *French*, or foreign white wine, not *French*, and such officer or officers shall make a return thereof to the officer who shall be appointed by such respective commissioners of excise, or the major part of them, to receive the same, at the port of exportation, without any fee or reward for so doing; and the person or persons intending to ship any foreign wine for exportation, shall give six hours notice in writing, within the limits of the said chief office, and twelve hours notice in writing in other places in *Great Britain*, of the time and place of shipping such wine, unto such officer or officers of excise of the place where the same shall be shipped, as shall be appointed for that purpose by the said respective commissioners, or the major part of them for the time being, and of the name of the ship or vessel in which the same is intended to be shipped and exported, and of the master or commander thereof, and of the particular port or place to which wine is intended to be exported, and of the quantity of such wine so to be shipped and exported; and if such wine be *French* wine, whether the same be *French* red wine or *French* white wine; and if such wine, so to be shipped and exported, be not *French* wine, whether the same is foreign red wine, not *French*, or foreign white wine, not *French*; and if any such foreign wine so intended to be packed for exportation, shall not be begun to be packed, or if any such foreign wine, so intended to be exported, shall not be begun to be shipped, at the time mentioned for the respective purposes aforesaid in such notice respectively, or within one hour after such time, then such respective notices shall be void, and the likerespective notices in writing shall be again given

the regulations herein prescribed are confirmed to, over and above the regulations of the customs.

Exportation of other excisable commodities.
See 25 Geo. 3. c. 74. s. 12.

Notice six hours within, twelve without the limits, before packing wine, expressing the place for which intended, and quantity and quality.

Officer to attend, and seal and secure the packages.

Penalty on opening them, or destroying or defacing the seal, &c. l. next section.

An account to be taken and transmitted to the shipping officer.

Six hours notice within, twelve without the limits, of the shipping, specifying the ship and master, for what port, and quantity and quality.

If the packing or shipping is not begun at the time mentioned, or within one hour after, the notice to be void.

Packages sealed for exportation not to be opened, or seals defaced, on penalty of 50*l.* unless by the officers at the port of exportation.

The shipping officer may open and examine, next clause.

Bond to be given before the shipping, and oath made that the duties have been paid.

Certificates for discharging the bonds, s. 49.

False oath perjury, s. 52.

unto such officer or officers, previous to the packing up of such wine for exportation, or previous to the shipping of any foreign wine for exportation, as the case may require.

XLVII. And be it further enacted by the authority aforesaid, That if any person or persons (save and except the proper officer of the customs, and the officer of excise, at the port of exportation herein-after mentioned), shall open any such package, after the same has been so secured and sealed as aforesaid, or shall wilfully destroy or deface such seal or mark, every such person and persons, so offending, shall forfeit and lose, for every such offence, the sum of fifty pounds.

XLVIII. Provided always, and be it further enacted by the authority aforesaid, That the exporter of any such foreign wine shall also, before the shipping the same, give bond, with sufficient security, to be approved of by the respective commissioners of excise in *England* and *Scotland*, or the major part of them, or the person by them appointed for that purpose, in treble the amount of all the duties intended to be drawn back on such exportation of such wine, that the particular wine so intended to be exported, and every part thereof, shall (the danger of the seas and enemies excepted) be shipped and exported to the port or place to which such wine is in such notice, in that behalf herein-before directed to be given, declared to be intended to be exported, and shall not be exported or carried to any other place or country whatsoever, and shall not be unshipped, unladed, or laid on land, or put on board any other ship, vessel, or boat in *Great Britain*, (shipwreck or other unavoidable accident excepted); which bond the officer of excise of the port or place from whence such wine shall be exported, appointed for that purpose by the said respective commissioners of excise, or the major part of them for the time being, is hereby directed to take, in his Majesty's name, and to his Majesty's use; and the said exporter shall also, before the shipping of such foreign wine, make oath, that he believes the duties upon such foreign wine have been fully paid, which oath they the respective commissioners of excise, or any one or more of them for the time being, are, and the surveyor or supervisor, or other officer appointed for that purpose by the said respective commissioners of excise, or the major part of them, for the time being, is hereby authorised and required to administer; and such respective commissioners of excise, or any one or more of them, or such surveyor or supervisor, or other officer, being satisfied of the truth of such oath, shall, within one month after the actual exportation of such wine, give to the said exporter, or his clerk or agent, a certificate or debenture, expressing the quantities of such wine so shipped; and, if such wine to shipped was *French* wine, whether the same was *French* red wine or *French* white wine; or if such wine so shipped was not *French* wine, whether the same was foreign red wine not *French*, or foreign white wine not *French*; and that all the duties hereby imposed on such wine have been paid for the same; and that bond, with sufficient security, hath been given, before the shipping the same, for the due exportation thereof; and such certificate or debenture being produced to the collector of excise of the port or place from whence such wines were so exported, he shall forthwith pay or allow the person or persons so exporting the same, or their agents, out of the duties by this act imposed on foreign wine, the following drawbacks or allowances, (that is to say);

Debentures specifying the quantity exported, &c. to be given within one month after the exportation, to entitle exporter to the following drawbacks:

These drawbacks repealed by 27 Geo. 3. c. 13. s. 35. and others granted by same act, schedule F.

See the general rules with regard to debentures, 25 Geo. 3. c. 74. s. 13. and references.

For every ton of *French* wine exported to *America*, or the *East Indies*, 19*l.* 13*s.*: To the *British* colonies, in *America*, or

For every ton of French wine, for which all duties due and payable in respect thereof have been fully paid, exported from this kingdom to any British colony or plantation in America, or to any part of the United States of America, or to any British settlement in the East Indies, as merchandise,

dize, the sum of nineteen pounds thirteen shillings; and so in proportion for any greater or lesser quantity:

the East Indies, 14l. 7s. per tun, other places 5l. 13s.
 27 Geo. 3. c. 13. schedule F. Drawbacks.
 United States of America as the British colonies. See 23 Geo. 3. c. 39. f. 3.
 Settlement of Yucatan the same. 30 Geo. 3. c. 26. f. 2.

And for every ton of such French wine, exported from this kingdom to any other part or place beyond the seas, as merchandize, the sum of eleven pounds five shillings; and so in proportion for any greater or lesser quantity:

For every ton to any other place, 11l. 5s. 8
 5l. 13s. by 27 Geo. 3. c. 13. schedule F. Drawbacks.

And for every ton of foreign wine, other than French wine, for which all the duties due and payable in respect thereof have been fully paid, exported from this kingdom to any British colony or plantation in America, or to any part of the United States of America, as merchandize, the sum of fourteen pounds seven shillings; and so in proportion for any greater or lesser quantity:

For every ton of other foreign wine to America, 14l. 7s. 1

27 Geo. 3. c. 13. schedule F. Drawbacks. But by 28 Geo. 3. c. 33. f. 6. all wines (except French, Rhenish, German, Hungary, and Portugal, Madeira, and Spanish), 14l. 7s. 10 British America.

Settlement of Yucatan as the colonies. 30 Geo. 3. c. 26. f. 2.
 United States of America as the British colonies. See 23 Geo. 3. c. 39. f. 3.

And for every ton of such foreign wine, other than French wine, exported from this kingdom to any British settlement in the East Indies, as merchandize, the sum of nine pounds seventeen shillings; and so in proportion for any greater or lesser quantity:

For every ton of other foreign wine to the East Indies, 9l. 17s. 1

other wines 6l. 11s. 4d. 27 Geo. 3. c. 13. schedule F. Drawbacks: But other than French, Rhenish, &c. and Portugal, Madeira, and Spanish, 14l. 7s. 28 Geo. 3. c. 33. f. 6.

And for every ton of such foreign wine, other than French wine, exported as merchandize from this kingdom to any other part or place beyond the seas, the sum of five pounds thirteen shillings; and so in proportion for any greater or lesser quantity.

For every ton of other foreign wine to any other place, 5l. 13s.

Rhenish, German, and Hungary, 5l. 13s. other wines 3l. 15s. 4d. 27 Geo. 3. c. 13. schedule F. Drawbacks: But other than French, Rhenish, &c. and Portugal, Madeira, and Spanish, 5l. 13s. 28 Geo. 3. c. 33. f. 6.

And if such collector of excise shall not have money in his hands to pay the same, then the respective commissioners of excise in England or Scotland are required to pay the said drawback or allowances out of any money in their hands, arising from the duties hereby imposed, or any of them: Provided always, That it shall and may be lawful for the officer attending the shipping of such foreign wines, if he thinks it necessary, at the port or place of exportation, and also for the proper officer of the customs, if he shall think it necessary, upon the shipping any such wine for exportation, to open and examine such foreign wine as shall be so packed, in order that he may be satisfied that such wines are the same that are described in the account so sent by the officer in whose presence any such wine was so packed: Provided always, That if, after the shipping any such foreign wine, and the giving such security as aforesaid, in order to obtain a drawback or allowance of any of the duties before paid thereupon, the same wine, or any part thereof, shall be unshipped, unladed, or laid on land, or put into any other ship, vessel, or boat, within this kingdom (shipwreck, or other unavoidable accident, excepted), that then and in every such case, over and above the penalty of the bond, which shall be levied and recovered to his Majesty's use, all the said wine which shall be so unshipped, unladed, or laid on land, or put into any other ship, vessel, or boat, within Great Britain (shipwreck, or other unavoidable accident, excepted), or the value thereof, shall be forfeited, and may be seized by any officer or officers of excise.

If the collector where exported has not money in his hands, the commissioners to pay.

Shipping officers and officers of customs may open and inspect wine packed for exportation.

If unshipped, reloaded, or put into any other ship, forfeited, or the value, besides the penalty of the bond.

XLIX. And be it further enacted by the authority aforesaid, That such bond, herein-before directed to be given, shall be discharged in manner herein-after mentioned; (that is to say), For such of the said wines as shall be entered for, or landed in Ireland, the condition of

Exportation bonds are to be discharged on producing certificates from Ireland in six months, other parts of Europe 12

the

months, *Africa or America* 18 months, and beyond the *Cape of Good Hope* 24 months;

Settlement of Yucatan 12 months, 30 Geo. 3. c. 26. s. 2;

or upon proof that they were taken by the enemies, or lost in the sea, or by fire, or consumed on board ship.

Officer of customs not entitled to reward, unless notice of seizure be given within 12 hours at next excise office, or to the supervisor.

Account of seized wine to be taken, and such wine not to be removed without permit.

Notice within 48 hours to officer or supervisor of the seizure of tea, coffee, or foreign excisable liquors, and a like account to be taken, and permit granted. 12 Geo. 1. c. 28. s. 6.

No dealer in wine to act as a justice of peace in matters concerning this act. If he does his acts to be null.

Commissioners, farmers, sub-commissioners, common brewers, or innkeepers, not to act in excise cases. 15 Car. 2. c. 11. s. 8.

See who are not to act in regard to spirits or spirituous liquor licences, 24 Geo. 2. c. 40. s. 22; or in granting ale licences, 26 Geo. 2. c. 13. s. 12.

Glass-maker not to act in cases of glass, 17 Geo. 3. c. 39. s. 38. — Nor tobacco or snuff manufacturer, or dealer, in case of tobacco or snuff. 29 Geo. 3. c. 68. s. 154.

the bond shall be to bring in a certificate in discharge thereof, within six months from the date of the bond, and within twelve months for such of the said wines as shall be entered for, or landed in any other port or place in *Europe*; and within eighteen months for such of the said wines as shall be entered for or landed in any of his Majesty's plantations in *America or Africa*, or any of the United States of *America*; and within twenty-four months for such of the said wines as shall be entered for, or landed in any port or place at or beyond the *Cape of Good Hope*; which said certificate for such wine as aforesaid as shall be landed in any port or place where any officer or officers of his Majesty's customs shall be resident, shall be signed by the proper officer or officers of his Majesty's customs there, importing that such wines were there landed, testifying the landing thereof; and if no officer of his Majesty's customs shall be resident in such port or place where such wines shall be landed, such certificate shall be signed by the *British* consul, or other person acting as such there, importing that such wines were there landed, testifying the landing thereof; and if no officer of his Majesty's customs, or *British* consul, or other person acting as such, shall be resident in such port or place where such wines shall be landed, such certificate shall be under the common seal of the chief magistrate in such port or place, or under the hands and seals of two known *British* merchants, then being at such port or place, that such wine was there landed; or such bond or bonds shall be discharged, upon proof, in either of the said cases, that such wines were taken by enemies, or perished in the seas, or by fire, or were spent and consumed on board the ship or vessel in which the same were exported during the voyage, the examination and proof thereof being left to the judgement of the said respective commissioners of excise, or the major part of them, for the time being.

L. And be it further enacted by the authority aforesaid, That no officer of the customs shall be entitled to any reward given on the seizure of any wine by virtue of this act, unless notice of such seizure be by him given, within twelve hours next after such seizure, at the next office of excise, or to the supervisor of excise of the district where such seizure shall be made, who shall be obliged, on such notice, to take a particular account of the species and quantities of all such wine so seized; nor shall any such wine be afterwards removed without a permit or certificate signed by such officer of excise, or supervisor of the place or district from whence such wine is to be removed, under the penalties of such wine being forfeited, and the same shall and may be seized as forfeited by any other officer or officers of the customs, or by any officer or officers of excise.

Tobacco or snuff, 24 hours at next office, or to supervisor or officer. 29 Geo. 3. c. 68. s. 147.

LI. And be it further enacted by the authority aforesaid, That no person whatsoever, being a dealer in or seller of foreign wine, or who is or shall be anyway interested or concerned in the trade or business of dealing in or selling wine, shall, during such time as he shall be so interested or concerned in the trade or business of dealing in or selling wine, act as a justice of the peace in any matter or thing whatsoever which shall anywise concern the execution of the powers or authorities given or granted by this act; and if any such person or persons shall, contrary to the true intent and meaning hereof, presume to exercise any such powers or authorities, or to do any act hereby authorised to be done by any justice or justices of the peace, all such acts, so executed or done by such person or persons, shall be utterly null and void, to all intents and purposes whatsoever.

LII. And be it further enacted by the authority aforesaid, That any person or persons who shall be convicted of wilfully taking a false oath, in any of the cases in which oaths are required to be taken by virtue of this act, shall be liable to the pains and penalties to which persons are liable for wilful and corrupt perjury.

Persons taking false oaths to be deemed wilful perjurers.

LIII. And be it further enacted by the authority aforesaid, That all the monies arising by the duties imposed by this act (all costs, charges, and expences, of raising, receiving, collecting, levying, accounting for, and paying the same, being first deducted), shall from time to time be paid by the said respective commissioners of excise into the receipt of the exchequer, and shall be applied to the same uses and purposes, and under such regulations, as the monies arising by the said additional impositions, rates, or duties, and additional impositions or duties upon the produce thereof, by this act repealed, were applicable unto before the passing of this act.

Duties to be paid into the exchequer, and applied to the purposes of the repealed duties.

The duties on wine (with the rest) made part of the consolidated fund, 27 Geo. 3. c. 13. s. 47.

General rules for paying duties into the exchequer. 4 W. & M. c. 3. s. 4.

LIV. And be it further enacted by the authority aforesaid, That all and every the powers, directions, rules, penalties, forfeitures, clauses, matters, and things, which in and by an act, made in the twelfth year of the reign of King Charles the second, intituled, *An act for taking away the court of wards and liveries, and tenures in capite, and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to his Majesty's revenue of excise upon beer, ale, and other liquors, are provided and established, for managing, raising, levying, collecting, mitigating, or recovering, adjudging, or ascertaining the duties thereby granted, or any of them, (other than in such cases for which other penalties or provisions are made and prescribed by this act), shall be practised, used, and put in execution, in and for the managing, raising, levying, collecting, mitigating, recovering, and paying the said duties upon foreign wine hereby granted, as fully and effectually as if all and every the said powers, rules, directions, penalties, forfeitures, clauses, matters, and things, were particularly repeated and re-enacted in this present act.

Powers of act 12 Car. 2. c. 24. and other excise laws to be put in force for the duties on wine, where other penalties not prescribed by this act.

LV. And be it further enacted by the authority aforesaid, That all fines, penalties, and forfeitures, imposed by this act, shall be sued for, recovered, levied, or mitigated, by such ways, means, or methods, as any fine, penalty, or forfeiture may be sued for, recovered, levied, or mitigated, by any law or laws of excise, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland* respectively; and that one moiety of every such fine, penalty, or forfeiture, shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall inform, discover, or sue for the same.

How penalties are to be recovered and divided.

Summary jurisdiction. See 12 Car. 2. c. 24. s. 45.

LVI. And be it further enacted by the authority aforesaid, That if any action or suit shall be brought or commenced against any person or persons, for any thing by him or them done in pursuance of this act, such action or suit shall be commenced within three months next after the matter or thing done, and shall be laid in the proper county, and the defendant or defendants in any such action or suit may plead the general issue, and give this act and the special matter in evidence at any trial to be had thereupon; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, or discontinue his, her, or their action or prosecution, or judgement shall be given against him, her, or them, upon demurrer or otherwise, then such defendant or defendants shall have treble costs awarded to him, her, or them, against such plaintiff or plaintiffs.

Limitation of actions to three months.

General issue and treble costs.

The same limitation, general issue, and treble costs, with notice of action, and other regulations, in all excise cases. 28 Geo. 3. c. 37. s. 23. and the following clauses.

Probable causes of seizure, certified by the court or judge, to indemnify the officer.

Similar regulation in all excise cases. 28 Geo. 3. c. 37. s. 24.

LVII. And be it further enacted by the authority aforesaid, That in case any information or suit shall be commenced and brought to trial, on account of the seizure of any wine seized as forfeited by virtue of this or any act or acts of Parliament now in force, or hereafter to be made, relating to the duties on foreign wine, or of any ship, vessel, or boat, or of any horse, cattle, or carriage, used or employed in removing or carrying the same, wherein a verdict shall be found for the claimer thereof, and it shall appear to the judge or court, before whom the same shall be tried or heard, that there was a probable cause of seizure, the judge or court, before whom the same shall be tried or heard, shall certify that there was a probable cause for making such seizure, and in such case the claimant shall not be entitled to any costs of suit whatsoever, nor shall the person or persons who made such seizure be liable to any action, indictment, or other suit or prosecution, on account of such seizure; and that in case any action, indictment, or prosecution, shall be commenced and brought to trial against any person or persons whatsoever, on account of the seizing any such wine, or of any such ship, vessel, boat, horse, cattle, or carriage, used or employed in removing or carrying the same, whether any information shall be brought to trial to condemn the same or not, and a verdict shall be given against the defendant or defendants, if the court or judge before whom such action, indictment, or prosecution, shall be tried, shall certify that there was a probable cause for such seizure, then the plaintiff, besides the thing so seized, or the value thereof, shall not be entitled to above two-pence damages, nor to any costs of suit, nor shall the defendant in such prosecution be fined above one shilling.

No process to be sued out till a month's notice has been given.

The like regulations in all excise cases. 28 Geo. 3. c. 37. s. 25.

LVIII. And be it further enacted by the authority aforesaid, That no writ or process shall be sued out against any officer or officers of the customs or excise, or against any person or persons acting by his or their order, and in his or their aid, for any thing done in the execution, or by reason of this act, until one calendar month next after notice in writing shall have been delivered to him or them, or left at the usual place of his or their abode, by the attorney or agent for the person or persons who intends or intend to sue out such writ or process as aforesaid; in which notice shall be clearly and explicitly contained the cause of action, the name and place of abode of the person or persons in whose name such action is intended to be brought, and the name and place of abode of the said attorney or agent; and that a fee of twenty shillings, and no more, shall be paid for the preparing and serving of every such notice.

Fee of notice 20 s.

Tender of amends to be pleaded in bar of action, &c.

Similar regulation in all excise cases. 28 Geo. 3. c. 37. s. 26.

LIX. And be it further enacted by the authority aforesaid, That it shall and may be lawful to and for any such officer or officers, or other person or persons acting in his or their aid, to whom such notice shall be given as aforesaid, at any time within one calendar month after such notice shall be given, to tender amends to the person or persons complaining, or to his, her, or their agent or attorney, and in case such amends are not accepted, to plead such tender in bar to any action to be brought against him or them, grounded on such writ or process, together with the plea of Not guilty, and any other plea or pleas, with leave of the court in which such action shall be brought; and if, upon issue joined thereon, the jury shall find the amends so tendered to have been sufficient, then they shall give a verdict for the defendant or defendants; and in such case, or in case the plaintiff or plaintiffs shall become nonsuited, or discontinue such action, or in case judgement shall be given for such defendant or defendants upon demurrer, then such defendant or defendants shall be entitled to the like

like costs as he or they would have been entitled to in case he or they had pleaded the general issue only; and if upon issue so joined the jury shall find that no amends were tendered, or that the same were not sufficient, and also against the defendant or defendants in such other plea or pleas, then they shall give a verdict for such plaintiff or plaintiffs, and such damages as they shall think proper.

LX. Provided always, and be it further enacted by the authority aforesaid, That no plaintiff or plaintiffs, in any case where an action shall be grounded on any act done by the defendant or defendants, shall be permitted to produce any evidence of the cause of such action, except such as shall be contained in the notice to be given as aforesaid, or shall recover any verdict against such officer or officers, or person or persons acting in his or their aid, unless it shall be proved on the trial of such action that such notice was given, and that in default of such proof the defendant or defendants in such action shall recover a verdict and costs as aforesaid.

LXI. And be it further enacted by the authority aforesaid, That in case any such officer or officers, or others acting in his or their aid, shall neglect to tender any amends, or shall have tendered insufficient amends, before the action brought, it shall and may be lawful for him or them, by leave of the court in which such action shall be brought, at any time before issue joined, to pay into court such sum of money as he shall see fit, whereupon such proceedings, orders, and judgements, shall be had, made, and given, in and by such court, as in other actions where the defendant is allowed to pay money into court.

LXII. And be it further enacted, That in case any prosecution shall be commenced by any officer or officers of the customs or excise for the recovery of any penalty incurred by virtue of this act, it shall and may be lawful for his Majesty's attorney general, in case it shall appear to his satisfaction that such penalty was incurred without any intention of fraud, to stop all further proceedings, by entering a *noli prosequi*, or otherwise, upon every such information, as well with respect to the share of such forfeiture to which any officer or officers of his Majesty's revenue shall be or may claim to be entitled, as to the share thereof to his Majesty belonging.

LXIII. And be it further enacted by the authority aforesaid, That in case any goods or commodities whatever, or any ships, vessels, boats, horses, cattle, or carriages, shall be seized as forfeited, by virtue or in pursuance of this act; it shall and may be lawful for the commissioners of the customs or excise respectively, on evidence given to their satisfaction, that the forfeiture arose without any design or intention of fraud in the proprietor or proprietors of such goods or commodities, ships, vessels, boats, horses, cattle, or carriages, to order the same to be restored to such proprietor or proprietors, in such manner and on such terms and conditions as under the circumstances of the case shall appear to the said commissioners of excise and customs respectively to be reasonable, and as they shall think fit to direct; and if the said proprietor or proprietors shall comply with the terms and conditions prescribed by such commissioners respectively, it shall not be lawful for the officer or officers who shall seize such goods or commodities, ships, vessels, boats, horses, cattle, or carriages, or any other person or persons whatever, on his or their behalf, to proceed in any manner for the condemnation thereof; but if such proprietor or proprietors shall not comply with the terms and conditions prescribed by the said commissioners respectively, such officer or officers shall be at liberty, and is and are hereby authorized to proceed for the condemnation of such goods or commodities, ships, vessels, boats, horses,

No evidence to be produced except that contained in the notice, &c.

Extended to all excise cases. 28 Geo. 3. c. 37. s. 27.

Money may be paid into court as amends before issue joined.

Extended to all excise cases. 28 Geo. 3. c. 37. s. 28.

A *noli prosequi* may be entered by attorney general, where penalties have been unintentionally incurred.

Extended to all cases of customs and excise. 26 Geo. 3. c. 77. s. 14.

Goods, ships, cattle, or carriages unintentionally forfeited, may be restored by the commissioners on conditions, and the proprietors not be entitled to damages.

Commissioners of customs have the same power in all cases. 27 Geo. 3. c. 32. s. 15. (Not in this collection.)

horses, cattle, or carriages, as if this law had not been made; and if such proprietor or proprietors shall accept the terms and conditions prescribed by the said commissioners of the customs and excise, such proprietor or proprietors shall not have, or be entitled to any recompence or damage on account of the seizure or detention of such goods or commodities, ships, vessels, boats, horses, cattle, or carriages, or have or maintain any action whatever for the same; any law, custom, or usage to the contrary notwithstanding.

Commencement of this act.

LXV. And be it further enacted by the authority aforesaid, That this act shall commence and take effect, as to all such matters and things therein contained in respect whereof no special commencement is hereby directed or provided, from and immediately after the fifth day of July one thousand seven hundred and eighty-six.

Anno vicefimo sexto

GEORGE III. Regis.

C A P. LX.

An Act for the further Increase and Encouragement of Shipping and Navigation.

Method of ascertaining the tonnage of ships which are afloat, (in order to their being registered, or to discover whether they are the same as the register expresses).

If ships exporting tobacco are suspected by officer of customs or excise not to be of the burthen of 70 tons, he may detain them till measured according to this rule. 29 Geo. 3. c. 68. s. 47.

Rule for measuring ships in all other cases. 13 Geo. 3. c. 74. s. 1.

SECT. XIV. **A**ND whereas the officer or officers so appointed to examine and admeasure such ships and vessels as aforesaid, may not always be enabled to cause such ship or vessel to be laid on shore, for the purpose of ascertaining her tonnage, according to the rule now by law prescribed for that purpose: And whereas it would in some cases endanger such ship or vessel so to do: Be it therefore enacted by the authority aforesaid, That in cases where it may be necessary to ascertain the tonnage of any such ships or vessels when afloat, the following method shall be observed; *videlicet*, Drop a plumb line over the stern of the ship, and measure the distance between such line and the after part of the stern post, at the load water mark; then measure from the top of the said plumb line, in a parallel direction with the water, to a perpendicular point immediately over the load water mark, at the fore part of the main stem, subtracting from such measurement the above distance, the remainder will be the ship's extreme length, from which is to be deducted three inches for every foot of the load draught of water, for the rake abaft, and also three fifths of the ship's breadth for the rake forward, the remainder shall be esteemed the just length of the keel to find the tonnage; and the breadth shall be taken from outside to outside of the plank, in the broadest part of the ship, either above or below the main wales, exclusive of all manner of sheathing or doubling that may be wrought upon the side of the ship; then multiplying the length of the keel for tonnage, by the breadth so taken, and that product by half the breadth, and dividing by ninety-four, the quotient shall be deemed the true contents of the tonnage: Provided always, That nothing herein-before contained shall in anywise be construed to alter the manner of admeasuring the tonnage of any ship or vessel which has heretofore been practised for the purpose of ascertaining the light duties or any other duties or imposts whatever, payable according to the tonnage of any ship or vessel.

XIX. ' And whereas many frauds are committed by the frequent change of names given to ships and vessels, and the difficulty of comparing the entry in the book of registers, herein-after directed to be kept by all such person or persons as are authorised to register ships and vessels, and to grant certificates of the same, with the registers of which they claim the benefit, is thereby greatly increased; be it therefore enacted by the authority aforesaid, That it shall not be lawful for any owner or owners of any ship or vessel to give any name to such ship or vessel, other than that by which she was first registered in pursuance of this act; and that the owner or owners of all and every ship or vessel which shall be so registered, shall, within one month from the time of such registry, paint or cause to be painted, in white or yellow letters, of a length not less than four inches, upon a black ground, on some conspicuous part of the stern (provided there shall be sufficient space for that purpose, but if not, then in letters as large as such space will admit) the name by which such ship or vessel shall have been registered pursuant to this act, and the port to which she belongs, in a distinct and legible manner, and shall so keep and preserve the same; and that if such owner or owners, or master, or other person having or taking the charge or command of such ship or vessel, shall wilfully alter, erase, obliterate, or in anywise hide or conceal, or cause or procure, or permit the same to be done, unless in the case of square-rigged vessels in time of war, or shall in any written or printed paper, or other document, describe such ship or vessel by any name, other than that by which she was first registered pursuant to this act, or shall verbally describe, or cause or procure or permit such ship or vessel to be described, by any other name, to any officer or officers of his Majesty's revenue, in the due execution of his or their duty, then, and in every such case, such owner or owners, master, or other person having or taking the charge or command of such ship or vessel, shall forfeit the sum of one hundred pounds.

XLII. And be it further enacted by the authority aforesaid, That all the penalties and forfeitures inflicted and incurred by this act shall and may be sued for, prosecuted, and recovered in such courts, and be disposed of in such manner, and by such ways, means, and methods, as any penalties or forfeitures inflicted, or which may be incurred, for any offence committed against the laws of customs, may now legally be sued for, prosecuted, recovered, and disposed of; and that the officer or officers concerned in seizures or prosecutions under this act, shall be entitled to and receive the same share of the produce arising from such seizures, as in the case of seizure for unlawful importation, and to such share of the produce arising from any pecuniary fine or penalty, for any offence against this act, as any officer or officers is or are now by any law or regulation entitled to, upon prosecutions for pecuniary penalties.

No change to be made in this name, which, and their port, must be painted conspicuously on the vessels.

All vessels of 15 tons, or upwards, belonging to any of his Majesty's subjects, to be registered, s. 3. (Not in this collection).

100 l. penalty on altering names, or hiding them, unless in square rigged vessels in time of war, or describing them by other names to any officer of the revenue.

Cutters, luggers, and other unlawful vessels. See 24 Geo. 3. stat. 2. c. 47. s. 4.

Boats to be marked on the stern with the name of the ship, &c. on forfeiture. 27 Geo. 3. c. 32. s. 2.

How penalties are to be recovered, and what is the officer's share.

Anno vicefimo fexto

G E O R G I I I. Regis.

C A P. LXXIII.

An Act to difcontinue, for a limited Time, the Payment of the Duties upon Low Wines and Spirits for Home Confumption, and for granting and fecuring the due Payment of other Duties in lieu thereof; and for the better Regulation of the making and vending British Spirits; and for difcontinuing, for a limited Time, certain Impofits and Duties upon Rum and Spirits imported from the Weft Indies.

‘ W H E R E A S, by feveral acts of Parliament, in force at the time of the paffing of a certain act of Parliament, made in the twenty-fourth year of his prefent Majefty’s reign, (intituled, *An act to difcontinue, for a limited time, the payment of the duties upon low wines and fpirits for home confumption, and for granting and fecuring the due payment of other duties in lieu thereof; and for the better regulation of the making and vending British fpirits, as well for home confumption as for exportation; and for deftroying all home made and foreign fpirits, after the condemnation thereof; and for vefting in his Majefty the duties of excife within the lands of Ferentofh, in the county of Invernefs; and for difcontinuing, for a limited time, certain impofits and duties upon rum and fpirits imported from the Weft Indies*), fundry rates and duties were granted upon low wines and fpirits made in Great Britain, for home confumption: And whereas the faid rates and duties were by the faid act, made in the twenty-fourth year of the reign of his faid Majefty, difcontinued for a limited time, and other duties were by that act granted in lieu thereof for the fame time: And whereas it is expedient to difcontinue, for a further limited time, the rates and duties granted by the faid acts of Parliament in force at the time of the paffing of the faid act of Parliament, made in the twenty-fourth year of his faid Majefty’s reign, upon low wines and fpirits made in that part of Great Britain called England, for home confumption, and to repeal fo much of the faid act as is herein-after repealed, and in lieu of the faid rates and duties granted by the faid acts of Parliament in force at the time of the paffing of the faid act, made in the twenty-fourth year of his faid Majefty’s reign, and of the faid rates and duties fo granted in lieu thereof, to grant unto your Majefty, for the fame limited time, the feveral rates and duties herein-after mentioned, and hereby impofed, and alfo to provide and enact the feveral powers, authorities, rules, regulations, and provifions herein-after mentioned, for the better raifing, levying, collecting, and fecuring the faid rates and duties hereby impofed;’ be it therefore enacted by the King’s moft excellent Majefty, by and with the advice and confent of the Lords fpiritual and temporal, and Commons, in this prefent Parliament affembled, and by the authority of the fame, That, for and during the fpace of two years, to be computed from the fifth day of July one thoufand feven hundred and eighty-fix, the faid rates and duties, by the faid acts of Parliament in force at the time of the paffing of the faid act, made in the twenty-fourth year of his faid Majefty’s reign, fo granted upon low wines and fpirits made

24 Geo. 3. c. 46. (Not in this collection). The former duties on low wines and fpirits difcontinued, and duties on wafh granted in lieu thereof for two years; viz. on wafh from corn or tilts, 5d. per gallon; cyder, or other Britifh materials, 4d.; melaffes or fugar, 7½ d.; other foreign materials, 10d.: and by f. 4. the quantities of fpirits to be calculated according to the fame proportions as directed by this act, f. 25.

See the former duties on low wines and fpirits, 20 Geo. 3. c. 35. f. 9.

For two years, from July 5, 1786, the prefent duties to ceafe, and in lieu thereof the duties following to be paid in England.

in that part of *Great Britain* called *England* for home consumption, shall be discontinued, save only and except in all cases relating to the recovering any arrears thereof which may at that time remain unpaid, or to any penalty or forfeiture, penalties or forfeitures, relating thereto respectively; and that in lieu and stead of the said rates and duties so discontinued, and of the said rates and duties hereby repealed, there shall be raised, levied, collected, and paid unto his Majesty, his heirs and successors, the several rates and duties of excise following; (that is to say),

For every gallon of fermented wort or wash, brewed or made for extracting spirits for home consumption from any malt, corn, grain, or tilts, or any mixture with the same, to be paid by the makers or distillers thereof, the sum of sixpence:

For every gallon of cyder or perry, or any other wash or liquor made or brewed from any sort or kind of British materials (except such as are before mentioned), or from any mixture therewith, for extracting spirits for home consumption, to be paid by the makers or distillers thereof, the sum of five-pence:

For every gallon of fermented wort or wash, made or brewed from melasses or sugar, or any mixture therewith, for extracting spirits for home consumption, to be paid by the makers or distillers thereof, the sum of eight pence three farthings:

And for every gallon of wash composed of foreign refused wine or foreign cyder, or wash prepared from foreign materials (except melasses and sugar), or any mixture therewith, for extracting spirits for home consumption, to be paid by the makers or distillers thereof, the sum of one shilling.

These duties repealed, and re-enacted by 27 Geo. 3. c. 13. (consolidation act), and continued to 5 July 1790, by 29 Geo. 3. c. 45. f. 6; to 5 July 1791, by 30 Geo. 3. c. 37. f. 13; and to 5 July 1793, by 31 Geo. 3. c. 1. f. 8.

Additional duty to 5 April 1792, and from thence till 800,000 l. exchequer bills shall be paid off by that and other duties. 31 Geo. 3. c. 1. f. 1, 11, & 12.

Presumptive charges when stills not worked a certain number of times, This act, f. 61.

Credit for spirits according to the quantity of wash, f. 25.

Duties on Maidstone geneva. 28 Geo. 3. c. 46. f. 63.

Low wines and spirits for exportation to parts beyond the seas, not chargeable, 2 Geo. 3. c. 5. f. 13. — Nor wash for extracting spirits for exportation to Scotland. 28 Geo. 3. c. 46. f. 46.

Distillers for exportation to Scotland to pay according to the content of their stills. 28 Geo. 3. c. 46. f. 37.

Duty on Scotch spirits brought into England. 28 Geo. 3. c. 46. f. 56.

Distillers in Scotland to pay annually according to the contents of their stills. 28 Geo. 3. c. 46. f. 1. (Not in this collection).

Rules for licensing stills in the Highlands. 25 Geo. 3. c. 22. (Not in this collection).

Licences for home consumption. 24 Geo. 3. stat. 2. c. 41. f. 1.

II. And be it further enacted by the authority aforesaid, That the said duties by this act imposed shall be under the receipt and management of the commissioners of excise in *England* for the time being.

Duties to be under the management of the excise.

III. And be it further enacted by the authority aforesaid, That all and every distiller and distillers, and maker and makers of low wines or spirits, shall, four days at the least before he, she, or they shall begin to brew any corn or grain, or to mix any other materials for the making of wash to be distilled into low wines, make a true and particular entry in writing at the next office of excise, within the limits whereof his, her, or their workhouse, still-house, storehouse, warehouse, or other place for the brewing, mixing, distilling, making, or keeping wort, wash, low wines or spirits, is or shall be situate, of all coppers, tuns, backs, coolers, stills, casks, and vessels, which he, she, or they shall make use of for the brewing, mixing, fermenting, working, distilling, holding, laying, or keeping any wort, wash, or low wines, or any spirits or feints; and in such entry shall insert the day when he, she, or they shall intend to begin first to brew any corn or grain, or to mix any other materials for the making of wort, wash,

For every gallon of wash from grain, 6d:
1 d. temporary additional duty. 31 Geo. 3. c. 1. f. 1.

For every gallon of cyder, &c. or of wash from other British materials than grain 5d.:

1 d. temporary additional duty. 31 Geo. 3. c. 1. f. 1.

For every gallon of wash from melasses or sugar, 8½ d.:

1½ d. temporary additional duty. 31 Geo. 3. c. 1. f. 1.

For every gallon from other foreign material, 11.:

2 d. temporary additional duty. 31 Geo. 3. c. 1. f. 1.

Entry to be made of vessels, and the use for which the vessels intended, four days previous to working, and not to be used otherwise than specified in the entry, on forfeiture of 100 l. and the wash or other liquors in such vessels.

Form of the entry at the end of this act.

Entry of vessels for brewing, &c. worts, &c. 50 l. each. 24 Geo. 2. c. 40. f. 18.

Fixed duty for British spirits to be entered and moved, and to be used as such to brew their own or other liquors. 24 Geo. 2. c. 40. f. 18.

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Notice to be given of every place and vessel, 20l. each, 3 & 4 W. & M. c. 15. f. 1. and 8 & 9 W. 3. c. 19. f. 10.
Using any vessel or place for making or keeping wash from me-lasses or corn without notice, 50l. 21 Geo. 3. c. 55. f. 36.
Entry of all places for keeping spirits, 20l. each, and forfeiture of spirits, 6 Geo. 1. c. 21. f. 12.
Construction of wash-backs, f. 5.
Every vessel to be shewn to the officer, and marked by him, or deemed unentered; and defacing the mark, 20l. 24 Geo. 2. c. 40. f. 18.
Penalties on the occupiers of houses, &c. where private stills, &c. See this act, f. 53.
Private distilleries, 200l. each vessel and place, and forfeiture of spirits, &c. See 23 Geo. 3. c. 70. f. 13.
Entry at distillers for exportation to foreign parts, 2 Geo. 3. c. 5. f. 15. ——— To Scotland, 28 Geo. 3. c. 46. f. 35.
Entries to be in the name of the real owner, &c. 18 Geo. 2. c. 26. f. 8.
Searching for private vessels, 7 & 8 W. 3. c. 30. f. 27.
In what cases entries not to be withdrawn, next clause.
Words to be painted over the door, &c. 19 Geo. 3. c. 50. f. 6.
Distillers to pay to church and poor, &c. 19 Geo. 3. c. 50. f. 3.
Retailers of spirits, and vinegar makers. See this act, f. 54 & 55.
Private pipes, 10 & 11 W. 3. c. 4. f. 3.
See who are distillers, 8 & 9 W. 3. c. 19. f. 11.
Entrance, next clause.

Entries not to be withdrawn while duties are depending, or utensils for distilling standing.

Nor whilst wash or other materials remain. 23 Geo. 3. c. 70. f. 25.

Nor for three calendar months after beginning to work. This act, f. 62.

Notice to discontinue working, and recommence, f. 63 & 65.

Officer may enter at all times, producing his commission in the night. Obstruction by any person, 200l. and after obstruction officer may break doors, windows, or walls.

Gager may enter at all times, (but if by night with a constable); if obstructed, distiller to be forbid carrying out; and if any carried out, 5l. 12 Car. 2. c. 23. f. 19; and 10l. 12 Car. 2. c. 24. f. 33. and double value of the goods sent out.

Officer, in the same manner, may enter all places for keeping spirits, and obstruction 50l. 6 Geo. 1. c. 21. f. 14.

tilts, or other liquor to be distilled into low wines, and in such entry shall specify the particular use and purpose to and for which each such copper, tun, back, cooler, still, cask, and vessel, is intended to be used, applied, and appropriated; and no such copper, tun, back, cooler, still, cask, or vessel, shall be used, applied, or appropriated, to any other use or purpose than that to which the same is in such entry specified to be intended to be used, applied, and appropriated, and which entry and entries shall be made out according to the schedule hereunto annexed, as the case may require; and if any such distiller or distillers, maker or makers of low wines or spirits, shall neglect to make such entry, specifying as aforesaid, or shall use, apply, or appropriate any such copper, tun, back, cooler, still, cask, or vessel, in the way of his, her, or their trade or business of a distiller or distillers, or maker or makers of low wines or spirits, to or for any other use or purpose than that to or for which such copper, tun, back, cooler, still, cask, or vessel, is in such entry specified to be intended to be used, applied, or appropriated, he, she, or they shall, for each and every such offence, forfeit and lose the sum of one hundred pounds, together with all wort, wash, low wines, spirits, feints, and other liquors respectively, which shall be found in any such copper, tun, back, cooler, still, cask, or vessel, at the time when such offence shall be committed; and such wort, wash, low wines, spirits, feints, and other liquor respectively, shall and may be seized by any officer or officers of excise.

IV. And be it further enacted by the authority aforesaid, That no distiller or distillers, or maker or makers of spirits for home consumption, shall be allowed to withdraw or discontinue his, her, or their entry of any stillhouse or storehouse whilst any duty therein shall be depending, or any utensils for brewing, fermenting, or distilling, shall be standing; and that it shall and may be lawful for any officer or officers of excise, by night as well as by day, (but if in the night, then on producing his or their commission or commissions as such officer or officers), to enter, by the usual or most accustomed doors or passages into all entered still-houses, and all other places where utensils for brewing, fermenting, or distilling are standing, belonging to any distiller or distillers, or maker or makers of low wines or spirits; and if any person or persons shall wilfully obstruct any such officer or officers of excise from having free ingress and regress into and from any such entered still-house or place, every such person shall, for every such offence, forfeit and lose the sum of two hundred pounds; and after any obstruction, it shall and may be lawful to and for such officer or officers of excise, together with proper assistants, to break open by force any doors leading or belonging to such entered still-house or place, or any of the windows thereof, or to break through any of the walls, so far as shall be necessary for obtaining entrance thereinto: Provided always, That nothing herein contained shall extend, or be construed to extend, to prevent the changing of any entry from the name of one owner or proprietor of the entered premises, to the name of any subsequent owner or proprietor thereof; or to prevent any distiller or distillers, or maker or makers of low wines or spirits, from changing his, her, or their entry for making of spirits for home consumption, to an entry for making

of

of spirits for exportation; or from changing his, her, or their entry for making of spirits for exportation, to an entry for making of spirits for home consumption; or from changing his, her, or their entry for the making of spirits from corn or malt, to an entry for the making of spirits from melasses or sugar; or from changing his, her, or their entry for the making of spirits from melasses or sugar, to an entry for the making of spirits from corn or malt; so that every new entry, for the respective purposes aforesaid, be made on the same day whereon such distiller shall have withdrawn or discontinued his former entry; but if the new entry shall not be made on the same day in which the former entry shall be withdrawn, such former entry shall remain and continue in full force.

V. And be it further enacted by the authority aforesaid, That every fermenting wash-back which, from and after the first day of *August* one thousand seven hundred and eighty-six, shall be used or kept by any distiller or maker, or distillers or makers of low wines or spirits, shall have a hole or dipping place in the top thereof, and be so placed and constructed as that the officer of excise may be conveniently enabled to take his dip or gauge at such hole or dipping place at the top thereof; and that every fermenting, or other wash-back shall, after the first day of *February* one thousand seven hundred and eighty-seven, be so constructed and placed as that the top thereof shall be under or beneath the level of the charging cock of the wash still; and if any such distiller or maker, or distillers or makers of spirits, shall keep or use any fermenting wash-back without such hole or dipping place being at the top thereof, or shall have, keep, or use any fermenting wash-back so placed or constructed as that the officer of excise cannot conveniently be enabled to take his dip or gauge at such hole or dipping place at the top thereof, he, she, or they shall, for every such offence, forfeit and lose the sum of two hundred pounds.

VI. And be it further enacted by the authority aforesaid, That all and every distiller and distillers, and maker and makers of low wines and spirits, shall, after his, her, or their wash-back or wash-backs shall be quite empty, and before the same shall be begun to be fresh limed, give or cause to be given to some or one of the officers of excise, under whose survey he, she, or they shall then be, such notice in writing as herein-after is mentioned, before the particular hour or time when he, she, or they intends or intend to begin to lime such wash-back or wash-backs, (that is to say), he, she, or they, if within the weekly bills of mortality, shall give notice, in writing, to some or one of the officers of excise, under whose survey he, she, or they shall then be, four hours at least, or in other parts of *Great Britain*, eight hours at least, of his, her, or their intention to begin to lime his, her, or their wash-back or wash-backs; and in case such distiller or distillers, or maker or makers, shall not begin to lime his, her, or their wash-back or wash-backs, at the time mentioned in such notice, or within one hour after, such notice shall in every such case respectively be null and void; and such distiller or distillers, or maker or makers, shall be obliged to give another like notice, in writing, before he, she, or they shall begin to lime his, her, or their wash-back or wash-backs; and if any distiller or distillers, or maker or makers of low wines or spirits, shall begin to lime any such wash-back or wash-backs, without giving such notice as aforesaid, he, she, or they, shall forfeit and lose the sum of fifty pounds for each and every wash-back which shall be so begun to be limed without such notice as aforesaid.

VII. And be it further enacted by the authority aforesaid, That no rectifier or rectifiers, or compounder or compounders of spirits, shall have or keep any opening, fixed pipe, or other conveyance whatever,

Taking account. 2
W. & M. Stat. 2. c. 9.
J. 7.

Entry of places. See
references to preceding
section.

Entries may be
changed from one
distiller to another,
or from home con-
sumption to exportation,
or the contrary,
or from corn to mel-
lasses, or the contra-
ry.

Wash-backs to have
a hole or dipping
place in the top, and
be so constructed that
the officer may con-
veniently take his
gauge there, on pe-
*nalty of 200*l.* and*
the top to be under
the level of the charg-
ing cock.

Notice of liming wash-
backs, next clause.

Entry of backs, &c.

J. 2.

No trunk, or other
close vessel or utensil
for receiving, keeping,
or making wash or
*other materials, 100*l.**

23 Geo. 3. c. 70. J. 16.

Conveyances to and
from the still, J. 17.

Samples of wash, J.
18.

Notice to be given
within the bills four,
elsewhere eight hours,
before wash-backs are
fresh limed, on pe-
*nalty of 50*l.* and no-*
tice void within one
hour.

*Penalty of 200*l.* on*
rectifiers or com-
pounders having con-
veyances to or from
stills, except one

charging pipe, one hole in the breast, and the discharge cock.

Pipes and conveyances at distillers. See f. 17.

Private pipes. 10

11 W. 3. c. 4. f. 3.

Charging cocks. See

23 Geo. 3. c. 70. f. 18.

Holes in the breasts of the stills. 14 Geo. 3.

c. 73. f. 3.

Discharge cocks.

This act, f. 9.

Securing the still heads. 12 Geo. 3. c.

46. f. 11.

Furnace doors. See

14 Geo. 3. c. 73. f. 4.

The provisions con-

tained in

23 Geo. 3. c. 46;

and 14 Geo. 3. c. 73;

relative to the fastenings to still heads, wash pumps, charging and discharge cocks, and furnace doors, extended to all distilleries.

Fastening still head, wash pump, and charging cock. 12 Geo.

3. c. 46. f. 11.

Furnace doors. 14

Geo. 3. c. 73. f. 4.

Discharge cocks.

Same act, f. 5.

leading to or leading from any still or stills to him, her, or them belonging, or by him, her, or them used (other than and except one charging pipe, and one hole or opening made according to the form of the statute in that case made and provided, to the intent that the gaugers and officers of excise may take gauges and samples), to each such still, nor shall have or keep any opening, fixed pipe, or other conveyance whatever, leading from any such still or stills, save and except the discharge cock to each still respectively belonging; and if any such rectifier or compounder, or rectifiers or compounders, shall have or keep any such opening, fixed pipe, or other conveyance (not before excepted), leading to or leading from such still or stills, he, she, or they shall, for every such fixed pipe, opening or conveyance (not before excepted), forfeit and lose the sum of two hundred pounds.

VIII. And be it further enacted by the authority aforesaid, That all and every the clauses, provisions, restrictions, powers, authorities, and directions, enacted, provided, granted, and contained in and by an act made in the twelfth year of his present Majesty's reign, (intituled, *An act for the more effectual preventing of frauds in the revenues of excise, with respect to tea, soap, low wines, and spirits*); or in and by an act made in the fourteenth year of his said Majesty's reign, (intituled, *An act to extend so much of an act, passed in the twelfth year of the reign of his present Majesty, as relates to distillers or makers of low wines and spirits from corn, to every kind of distiller; and for the more effectual securing the revenue of excise arising from low wines and spirits; and for ascertaining the allowance to be made to the manufacturers of wool and linen, in respect of the duties on soap imported and used in the woollen and linen manufactures*); so far as the same, or any of them, relate to or concern the providing and affixing sufficient fastenings to the heads of stills, wash pumps, charging cocks, and discharge cocks respectively, or any of them; or to the providing locks and keys respectively for securing the said still heads, charging cocks, and discharge cocks respectively, or any of them; or to the providing and affixing locks, keys, and fastenings, or any of them, to the furnace doors of any still or stills; or to the locking, sealing, or securing such still heads, wash pumps, charging cocks, discharge cocks, and furnace doors respectively, or any of them; or to the opening or charging any still or stills, or giving notice of being desirous to open and charge the same respectively; or to the lighting fire under any still or stills, or to the opening any furnace door, or giving notice of being desirous to have any furnace door unlocked; or for the use of such locks, keys, and fastenings respectively; or to the enforcing a due obedience to the said acts, in respect to the matters aforesaid, under the several pains and penalties by the said acts respectively in that behalf imposed and inflicted for any disobedience or neglect concerning the same; shall be, and the same are hereby re-enacted, and are also hereby enacted and declared to extend to all furnaces, wash pumps, and stills of all distillers and makers of low wines and spirits whatsoever.

IX. And be it further enacted by the authority aforesaid, That all and every rectifier and compounder, and rectifiers and compounders of spirits shall, at his, her, and their own expence, find, provide, and affix sufficient locks, keys, and fastenings, to be approved of in writing, by and under the hands of the respective surveyors or supervisors of excise of the division or district in which such rectifier or compounder, or rectifiers or compounders, shall respectively reside, to the discharge cock of all and every still and stills to him, her, or them belonging, or by him, her, or them used; and the officers of excise shall, and they are hereby required to lock and secure such discharge cocks;

Rectifiers and compounders to provide fastenings to the discharge cocks of their stills, to be approved under the hand of supervisor or surveyor, on penalty of 50 l. and officers to lock and secure them.

No conveyance from the still but one discharge cock, f. 7.

cocks, and if any such rectifier or compounder, or rectifiers or compounders, shall presume to rectify or compound spirits, before he, she, or they shall have found, provided, and affixed sufficient keys, locks, and fastenings, to be approved of as aforesaid, to every such discharge cock to each and every still to him, her, or them belonging, or by him, her, or them used, according to the directions herein given, or shall refuse to pay for such locks, keys, or fastenings, in pursuance of the directions of this act, he, she, or they shall, for each and every such offence, forfeit and lose the sum of fifty pounds.

X. And be it further enacted by the authority aforesaid, That where any locks, keys, or fastenings have been or shall be provided in pursuance of the said acts, made in the twelfth, fourteenth, and twenty-fourth years of his said Majesty's reign, or any of them, or in pursuance of this act, all and every distiller and distillers, and maker and makers of low wines or spirits, and all and every rectifier and rectifiers, and compounder and compounders of spirits, to whom such locks, keys, and fastenings respectively shall then belong, shall, at his, her, or their own expence, from time to time, and at all times, when required so to do by the general surveyor, (if such distiller or distillers, or maker or makers, rectifier or rectifiers, compounder or compounders, shall reside within the limits of the chief office of excise in *London*), and by the respective surveyors or supervisors of excise (if such distiller or distillers, maker or makers, rectifier or rectifiers, compounder or compounders, shall reside out of the said limits) of the division or district in which he, she, or they shall respectively reside, immediately set about the altering, repairing and amending, and shall also, within a reasonable time then next following, repair, amend, and alter, according to such requisition, all and singular the fastenings directed by the said several acts, made in the twelfth, fourteenth, and twenty-fourth years of his said Majesty's reign, or any or either of them, to be provided and affixed to the heads of each and every low wine still and wash still, wash pumps and charging cocks, belonging to or used by any distiller or maker of low wines or spirits, and also all and every such locks and keys as are by such acts of Parliament, or any or either of them, directed to be provided for securing the said still heads, charging cocks, and wash pumps, and also all such locks, keys, and fastenings as are directed by the said acts, or any or either of them, to be found, provided and affixed to the furnace door of each and every still, by every distiller and maker of low wines or spirits for sale, rectifiers and compounders respectively used, and also all and every such locks, keys, and fastenings, as are by the said act, made in the said fourteenth year of his said Majesty's reign, directed to be found, provided, and affixed to the discharge cock of every wash still, and of every low wine still, used by every distiller and maker of low wines or spirits for sale; and if any such distiller or distillers, maker or makers, rectifier or rectifiers, compounder or compounders, to whom any such locks, keys, and fastenings, or any or either of them, shall belong, shall neglect or refuse immediately to set about the altering, repairing, or amending the same, or to repair, amend, or alter the same when thereunto required according to the directions of this act, he, she, or they shall, for each and every such neglect or refusal, forfeit and lose the sum of fifty pounds.

XI. And whereas, by an act made in the twenty third year of the reign of his present Majesty, (intituled, *An act for the more effectual preventing the illegal importation of foreign spirits, and for putting a stop to the private distillation of British made spirituous liquors; for explaining such part of the act, imposing a duty upon male servants, as relates to the right of appeal from justices of the peace; to amend and*

Construction of discharge cocks. 23 Geo. 3. c. 70. f. 18.

Communications with the worm, This act, f. 11.

Fastening discharge cocks at distillers. 14 Geo. 3. c. 73. f. 5.

Altering or repairing locks, &c. next section.

Locks, keys and fastenings to still heads, wash pumps, charging cocks, furnace doors, and discharge cocks, to be altered or repaired, on requisition of the general surveyor within, or surveyor or supervisor without the limits, on penalty of 50l.

Fastenings to still heads, charging cocks, and wash pumps. 14 Geo. 3. c. 46. f. 11.

Furnace doors. 14 Geo. 3. c. 73. f. 4.

Discharge cocks. Same act, f. 5.

24 Geo. 3. stat. 2. c. 46. here quoted, is repealed, except what regards the lands of Ferintosh. This act, f. 75.

23 Geo. 3. c. 70. f. 18. (The key of the charge and discharge cocks to be so rivetted as to prevent its being taken out).

rectify

Clause relative to rivetting cocks, repealed.

‘ rectify a mistake in an act of the last session of Parliament, with respect to the removal of tea from one part of this kingdom to other parts thereof; and for preventing vexatious actions against officers of excise acting in pursuance of the authority given by excise statutes), it was enacted, That the keys of every charging cock, and of every discharge cock, that should be made use of by any distiller or maker of low wines and spirits, whether for sale or for exportation, or by any rectifier or compounder of spirits, for charging, or for discharging and emptying any still or stills, or other entered utensil by him, her, or them respectively made use of, should be so rivetted into the cock, of which it was a part, as to prevent the same from being taken out of the body of the said cock: And whereas the rivetting the keys of such charging and discharge cocks, in manner directed by the said clause, has been found inconvenient and inadequate to the purposes thereby intended;’ be it therefore enacted by the authority aforesaid, That so much of the said recited clause, as directs any such cocks to be rivetted as in the said clause is directed, shall be repealed, and the same is hereby repealed accordingly.

No key to the charging or discharge cocks to be rivetted so as to prevent examination, on penalty of 50*l*.

See the construction of charging and discharge cocks in other respects. 23 Geo. 3. c. 70. f. 13.

No cap or covering to any cock. This act, f. 14.

Distillers, rectifiers or compounders having pipes or communications with worms, to forfeit 100*l*.

*No pipe or other conveyance to be fastened to the end of the worm, nor low wines or spirits run into other than the safe, or other open vessel, from thence to be conveyed into the low wine or spirit cask respectively, 100*l*. to be secured. 2 Geo. 3. c. 5. f. 26.*

XII. And be it further enacted by the authority aforesaid, That no distiller or distillers, or maker or makers of low wines or spirits, or rectifier or rectifiers, or compounder or compounders of spirits, shall rivet, or cause to be rivetted, or otherwise fasten or cause to be fastened, any key into any charge or discharge cock of any still of or belonging to or used by him, her, or them, so as to prevent the officer or officers of excise from taking out and examining such key; and if any such distiller or distillers, maker or makers, rectifier or rectifiers, or compounder or compounders, shall rivet or cause to be rivetted, or fasten or cause to be fastened, any such key, contrary to the directions of this act, he, she, or they shall, for every such key so rivetted or fastened, forfeit and lose the sum of fifty pounds.

XIII. And be it further enacted by the authority aforesaid, That no distiller or distillers, or maker or makers of low wines or spirits, nor any rectifier or rectifiers, or compounder or compounders of spirits, shall have any pipe or conveyance, communicating with any worm belonging to any still in his, her, or their custody or possession: And if any such distiller or distillers, maker or makers, rectifier or rectifiers, compounder or compounders, shall have any pipe or other conveyance, communicating with any worm belonging to any still in his, her, or their custody or possession, he, she, or they shall, for each and every such offence, forfeit and lose the sum of one hundred pounds.

The safe at the end of the worm at exportation distillers Discharge cocks, f. 9.

No cap or covering to be kept so as to prevent cocks from being examined, on penalty of 50*l*.

Charging and discharge cocks not to be rivetted, f. 12.

Construction of those cocks in other respects. See 23 Geo. 3. c. 70. f. 13.

XIV. And be it further enacted by the authority aforesaid, That no distiller or distillers, or maker or makers of low wines or spirits, or rectifier or rectifiers, or compounder or compounders of spirits, shall, from and after the said first day of August one thousand seven hundred and eighty-six, have or keep any iron, or other cap or covering, upon any cock belonging to his, her, or their still or stills, or to any pipe, back or vessel whatsoever in his, her, or their entered premises, so as to prevent the officer or officers of excise from distinctly seeing and easily examining such cock; and if any such distiller or distillers, maker or makers, rectifier or rectifiers, or compounder or compounders, shall have or keep any such cap or covering upon any such cock, contrary to the directions of this act, he, she, or they shall, for every such cap or covering so had or kept, forfeit and lose the sum of fifty pounds.

No persons to be deemed rectifiers or compounders within

XV. And, to the intent that no allowance may be made, or permits granted to any person or persons, calling themselves rectifiers or compounders,

compounders, for sale, but not being known or actual rectifiers and compounders, for any increase which such person or persons may make in his, her, or their stock or stocks, by water, sugar, syrup, fruit, or any other ingredients; be it enacted by the authority aforesaid, That no person or persons shall be deemed to be a rectifier or compounder of spirits within the meaning of this act, who shall not have an entered still capable of containing in the body thereof, exclusive of the head, one hundred and twenty gallons at the least, nor unless such still shall have suitable tubs and worms affixed thereto, and shall be really and bona fide used for the rectifying of British spirits for sale by such person or persons.

XVI. And be it further enacted by the authority aforesaid, That no wort, wash, or tilts, or other liquor, or preparation for the distilling of low wines or spirits for home consumption, shall be put into the still, or otherwise removed from the back or vessel wherein the same was or were fermented, until the same shall have been gauged, and the duties hereby imposed charged thereon, by the proper officer of excise; and if any distiller or distillers, or maker or makers of spirits, shall, contrary to the directions of this act, put into any still, or otherwise remove or cause to be so put or removed, any such wort, wash, tilts, or other liquor or preparation from the back or vessel wherein the same was or were so fermented, before the same shall have been gauged, and the duties hereby imposed charged thereon, such person or persons shall, for every such offence, forfeit and lose the sum of two hundred pounds, and shall also pay double the duty for all the wort, wash, tilts, and other liquor or preparation so put into the still or removed as aforesaid.

XVII. And be it further enacted by the authority aforesaid, That no distiller or maker, or distillers or makers of spirits shall have or keep any pipe, conveyance, or opening, leading to his wash still, save and except the known charging pipe or conveyance leading from his, her, or their known and entered wash back or backs, and such pipe or conveyance shall empty itself in a shute, open trunk, or vessel, which shute, open trunk, or vessel, shall be at a distance not exceeding six feet from the still, and shall be of the following dimensions; that is to say, at least two feet in length, one foot in breadth, and not more than two feet in depth; from which shute, open trunk, or vessel, the conveyance pipe into the wash still shall be in a straight line, and not concealed from the view of the officer, nor of a greater or larger size than six inches diameter in the clear, on pain of forfeiting, for every other pipe, trunk, conveyance, or opening, erected, set up, kept, or continued, contrary to the true intent and meaning of this act, the sum of two hundred pounds.

rials, 100l. 23 Geo. 3. c. 70. s. 16.
23 Geo. 3. c. 70. s. 18.

Wash pumps. 12 Geo. 3. c. 46. s. 11.
Conveyance to the low wine still. 12 Geo. 3. c. 46. s. 16.

XVIII. And, to the end that the officers of excise may be able to taste, examine, and ascertain the quality of all wash, worts, or other liquors, intended to be conveyed into the still or stills of all and every distiller and distillers, and maker or makers of low wines and spirits, all such officers are hereby empowered, as often as to them, or any of them, shall seem expedient, to take a sample or samples of such wash, worts, or other liquors, either in the coolers, wash-backs, or other vessels whatsoever, before the same shall be conveyed into the wash still or stills, not exceeding twelve gallons at any one time, from each such cooler, wash-back, or other vessel, on paying after the rate of one shilling and sixpence by the gallon for the same.

Samples of the charge of the wash still. 14 Geo. 3. c. 73. s. 9.
as, s. 36. Samples at exportation distillers. 2 Geo. 3. c. 5. s. 18.

in the whole out of one vessel, and obstruction 100l. 23 Geo. 3. c. 70. s. 22.
Samples of low wines, spirits, and ferments. See this
Taking account of wash, This act, s. 25.

this act who have not stills of 120 gallons exclusive of the head, with suitable worms, and tubs, or shall not use the same.

No person to rectify, unless he has a still or stills of 100 gallons; and stills containing less than 100 gallons, to be all placed in one room, 100l. 23 Geo. 3. c. 5. s. 17.

Size of distillers stills. See 14 Geo. 3. c. 73. s. 2.

No distiller for home consumption to remove wort or wash from backs to stills, or otherwise, before being gauged, on penalty of 200l. and to pay double duty.

Removing from the entered premises, or concealment, s. 20.

Charging the still, s. 21.

Distiller to have no conveyance to the wash still except the known charging pipe from the wash backs, which must empty itself into an open trunk of certain dimensions, from which the pipe into the still shall be in a straight line, and not concealed, nor more than six inches diameter, on forfeiture of 200l.

No conveyance to any still except one charging pipe, 200l. 23 Geo. 3. c. 70. s. 23.

No trunk, or other close vessel or utensil for receiving, &c. wash, or other materials. Charging cocks.

Officers may take samples of wash, wort, or other liquors as often as expedient, before conveyed into the wash still, not exceeding 12 gallons each, paying 1s. 6d. per gallon.

Obstruction by distiller or his servant, 200l. on distiller, s. 71.

Like samples, paying the same, and not more than 12 gallons

Officers to take and keep account of the still gauges of wash.

Obstruction by distiller, or his servant, 200l. on distiller, f. 71.

Officer may take gages in the still. 14 Geo. 3. c. 73. f. 9.

Proportion of the charge to the content of the still, f. 21.

Persons fraudulently removing worts, wash, or low wines from entered distillery, or depositing or concealing wort, wash, or tilts, to defraud, to forfeit it, and 10 s. per gallon.

No wort, wash, or other liquor, for distilling for home consumption, to be put into the still, or removed from the back still gaged, 200l. and double duty, f. 16.

Charging the still, next clause.

No distiller to remove low wines before a second distillation, 5 s. every gallon. 1 W. & M. stat. 1. c. 24. f. 3.

No distiller to conceal or convey away low wines or spirits to defraud, 5 s. every gallon. 3 & 4 W. & M. s. 15. f. 2.

Low wines to be distilled within twelve hours, This act, f. 22.

Removing spirits without a permit. 6 Geo. 1. c. 21. f. 17.

Receiving British spirits removed before duties charged. See 26 Geo. 3. c. 77. f. 10.

Penalty of 200l. on distillers not charging wash stills with 3-4ths of the content, including the head, for home consumption; 4-5ths for exportation; or not working them off within 24 hours.

See how often to be presumed to be charged weekly, f. 61.

Notices of charging. 33 Geo. 2. c. 9. f. 14. Examining, and taking still gages. 23 Geo. 3. c. 70. f. 21.

Working off low wines, next clause.

Quantum of the charge in rectifying, f. 23.

XIX. And be it further enacted by the authority aforesaid, That the proper officer of excise shall gauge all wort, wash, and other liquor, after the same shall have been put into the wash still (either for home consumption or for exportation), and keep in his books true accounts of the still gauges of such wort, wash, and other liquors respectively.

Samples, preceding section.

XX. And be it further enacted by the authority aforesaid, That no wort, wash, tilts, or low wines, in the possession of any distiller or maker of spirits, distillers or makers of spirits, shall be removed or taken away from his, her, or their entered distillery, nor shall any wort, wash, or tilts, be deposited, hid, or concealed, in any place whatsoever, with intent to defraud his Majesty of the duties thereon; and when and so often as any wort, wash, tilts, or low wines, shall be removed or taken away, or any wort, wash, or tilts, deposited, hid, or concealed, contrary to the true intent and meaning of this act, such wort, wash, tilts, and low wines respectively, shall be forfeited and lost, and shall and may be seized by any officer or officers of excise; and over and beside such forfeiture, such distiller or maker, or distillers or makers, so removing or taking away any wort, wash, tilts, or low wines, or so depositing, hiding, or concealing any wort, wash, or tilts, or causing the same so to be removed, taken away, or deposited, hid, or concealed, and the person or persons employed so to remove or take away, or so to deposit, hide, or conceal the same, or who shall receive the same, shall severally forfeit and lose the sum of ten shillings for every gallon of wort, wash, tilts, or low wines so removed, taken away, or concealed, and the like sum of ten shillings for every gallon of wort, wash, or tilts, so deposited, hid, or concealed.

XXI. And be it further enacted by the authority aforesaid, That all and every distiller and distillers, and maker and makers of low wines or spirits for home consumption, shall, before he, she, or they shall begin to draw off any low wines from his, her, or their wash still, charge the same with wort or wash made from malt or corn, or mellasses or sugar, or with cyder, perry, or other liquor, on which the duties hereby imposed are directed to be charged, and shall have been charged, in the proportion of not less than three parts in four of the whole quantity of liquor which such still, including the head, is capable of containing; and that all and every distiller and distillers, and maker and makers of low wines or spirits for exportation, shall, before he, she, or they shall begin to draw off any low wines from his, her, or their wash still, charge the same with such wort or wash, in the proportion of not less than four parts in five of the whole quantity of liquor which such still, including the head, is capable of containing; and that every wash still shall be worked off within the space of twenty-four hours, to be computed from the time of the officer's taking an account of the charge of such still; and that all and every distiller and distillers, and maker and makers of spirits, who shall begin to draw off any low wines until his, her, or their wash still shall have been so charged, shall not work the same off within such twenty-four hours, he, she, or they shall, for each and every such offence, forfeit and lose the sum of two hundred pounds.

XXII. And be it further enacted by the authority aforesaid, That all low wines shall, within the space of twelve hours after the same shall have been run off from the wash still, be conveyed into the low wine still,

Penalty of 10l. per hour on keeping low wines more than 12 hours after they have

still, and shall, within the space of the next twelve hours, be drawn off and distilled into spirits; and if any distiller or distillers, or maker or makers of low wines or spirits, shall keep any low wines more than twelve hours after the same shall have been run off from the wash still before the same shall be put into the low wine still, or shall not, within the space of the next twelve hours after the same shall have been put into the low wine still, work off and distil the same into spirits, he, she, or they shall, for every such offence, forfeit and lose the sum of ten pounds by the hour for each and every hour beyond the time or space hereby limited for that purpose, during which he, she, or they shall keep any such low wines without drawing off or distilling the same into spirits.

been run off from the wash still, before put into the low wine still, or not working off the low wine still within 12 hours more.

Low wines not to be removed from any entered distillery, s. 20.

Spirits to run into an open cask, and thence to the spirit cask. See 23 Geo. 3. c. 70. s. 16. Quantity of spirits for which credit to be given, This act, s. 25.

*Penalty of 100*l.* on rectifiers who do not charge their stills with 7-10ths of the contents, including the head, or do not work it off within 18 hours.*

Examining, and taking still gauge. 23 Geo. 3. c. 70. s. 21.

Credit to be given for spirits on their being rectified. See 30 Geo. 3. c. 37. s. 2.

XXIII. And be it further enacted by the authority aforesaid, That all and every rectifier and rectifiers, compounder and compounders of British spirits, shall, before he, she, or they shall begin to draw off any spirits from his, her, or their still, charge the same in the proportion of not less than seven parts in ten of the whole quantity of liquor which such still, including the head, is capable of containing; and such still shall remain and continue so charged until he, she, or they shall begin to draw off spirits therefrom; and every such still shall be worked off within eighteen hours, to be computed from the time of the officer's taking the gauge of the still; and if any rectifier or compounder, or rectifiers or compounders of spirits shall begin to draw off any spirits from his, her, or their still not so charged, or shall not work off the same within such eighteen hours, he, she, or they shall, for each and every such offence, forfeit and lose the sum of one hundred pounds.

XXIV. And be it further enacted by the authority aforesaid, That no distiller or maker, or distillers or makers of spirits for exportation, shall have or be entitled to any allowance for or under any pretence of any increase by water, or any other fluid mixed with the wash put into his, her, or their still, but the whole charge of such still shall be considered as wash; and he, she, or they shall, in respect of the said charge, produce to the proper officer the several and respective quantities and proportions of spirits, specified and directed in and by an act made in the twenty-first year of his present Majesty's reign, amongst other things, for the better and more effectual securing the revenue of excise, and of the inland duties under the management of the commissioners of excise, and for preventing frauds therein, under the pains and penalties in and by that act directed and provided in that behalf.

*Two for nine to be produced, the rest of the year one for six or the deficiency to be charged at 1*s.* 6*d.* c. 46. s. 7. (Temporary act. See the list at the commencement).*

No allowance to be made for any fluid mixed with wash for exportation, and the proportions of spirits required by 21 Geo. 3. c. 55. (s. 31.) to be produced.

The act specified required one of spirits (one in seven) for six of wash, between 1st October and 1st June, and one for seven the rest of the year, or the deficiency to be charged as if for home consumption.

But from 15th November to 15th May, per gallon. 28 Geo. 3.

XXV. And be it further enacted, That every officer of excise, having any still or still house, or other place used for the purpose of making or distilling spirits for home consumption, under his survey, shall keep exact accounts in his books of all wash, wort, tilts, and other liquors, whereon the said duties are imposed by this act; and shall in his said books of accounts give unto the several and respective distillers or makers of spirits under his survey, a credit according to the following rates or proportions; that is to say,

Officers to keep accounts of wash for home consumption, and give distillers the following credits;

For every one hundred gallons of wort or wash, made or brewed from malt, corn, grain, or tilts, or any mixture with the same, a credit for twenty gallons of spirits of the strength of one to ten over hydrometer proof:

For every 100 gallons of wort made from grain, 20 gallons of spirits of one to ten:

For every one hundred gallons of cyder, perry, wash, or other liquor, made or brewed from any sort or kind of British materials, except malt, corn, grain, or tilts, or any mixture with the same, a credit for fifteen gallons of spirits of the strength aforesaid:

For every 100 gallons made from other British materials, 15 gallons:

For

For every 100 gallons made from melasses or sugar, 22 gallons:

For every 100 gallons made from other foreign materials, 20 gallons.

Increase above these credits, next clause.

If more than 19 of spirits of one to ten, produced from 100 of wash, &c. for every gallon of the excess. 28 Geo. 3. c. 46. s. 71. (Temporary act. See the list at the commencement.)

Taking account of wash, &c. 2 W. & M. Stat. 2. c. 9. s. 7.

Taking stock of spirits, s. 27.

Increase of stock above the specified quantity, (s. 25.) to be forfeited, and also 50 l.

Excess upon the whole stock, next clause.

For every one hundred gallons of wort or wash, made or brewed from melasses or sugar, or any mixture with the same, a credit for twenty-two gallons of spirits of the strength aforesaid:

And for every one hundred gallons of wash, composed of foreign refused wine or foreign cyder, or wash prepared from foreign materials (except melasses and sugar), or any mixture therewith, a credit for twenty gallons of spirits of the strength aforesaid.

XXVI. And be it further enacted by the authority aforesaid, That if, on casting up the stock of any distiller or maker, or distillers or makers of spirits for home consumption (such maker not being also a rectifier), at the aforesaid strength of one to ten over hydrometer proof, any officer or officers of excise shall find the quantity of spirits, contained in such stock, to exceed the quantity for which the distiller or maker or distillers or makers thereof is or are entitled to such credit as aforesaid, after making the proper deduction and allowance for the quantity of spirits for which permits shall have been granted to such distiller or maker, or distillers or makers, then, and in every such case, such excess shall be deemed and taken to have arisen, and been occasioned by wort, wash, tilts, or other liquor not duly charged with the rates and duties hereby imposed; and so much of such stock as shall be found increased, shall be forfeited and lost, and a quantity equal to the quantity so found in excess shall and may be seized and taken by any officer or officers of excise from and out of any part of such stock, and the person and persons, in whose stock such excess shall be found, shall also forfeit and lose the sum of fifty pounds.

Officers to take stock of distillers and dealers in raw spirits every three months at least, or when ordered so to do by general officer, surveyor, or supervisor, and if any excess be found, casting the stock at one to ten, it is to be forfeited, and 50 l.

Credit in proportion to the wash distilled, s. 25.

Spirits brought in without notice and certificate forfeited, &c. See 6 Geo. 1. c. 21. s. 13.

Distiller, rectifier, or dealer, receiving or buying spirits of persons over whose door the words Dealer, &c. are not written, to forfeit 500 l. See 19 Geo. 3. c. 50. s. 7.

Receiving spirits in small casks, or at unlawful hours, This act, s. 46.

Increase at dealers in spirits, forfeited, and 20 l. 21 Geo. 3. c. 55 s. 29.

c. 37. s. 2 & 3.

Stills at work, s. 37.

Samples, This act, s. 36.

Casks to be gaged, &c. s. 38.

Stocking at rectifiers. 30 Geo. 3.

Stocks in separate buildings, s. 35.

Sending out, s. 31.

Distiller not to sell or send out spirits for home consumption stronger than one to ten, nor rectifier (whether a distiller or not) British spirits

XXXI. And be it further enacted by the authority aforesaid, That no distiller or distillers, or maker or makers of spirits, shall sell or send out any spirits whatever for home consumption of a greater or higher degree of strength than that of one to ten over hydrometer proof; and no rectifier or rectifiers, or compounder or compounders

of spirits (whether a maker or makers of spirits, or not), shall sell or send out any *British* brandy, *British* rectified spirits, *British* compounds, or other *British* spirits, of a greater or higher degree of strength than that of one in eight under hydrometer proof; nor shall any distiller or distillers, maker or makers, rectifier or rectifiers, compounder or compounders of spirits, or any dealer or dealers in spirits, sell or send out any foreign spirits of a lower degree of strength than that of one in six under hydrometer proof, nor have in his, her, or their custody or possession any quantity of foreign spirits, or *British* and foreign spirits mixed together, except shrub, cherry or raspberry brandy, of a lower degree of strength than as last aforesaid, upon pain of all such spirits being forfeited and lost; and all such spirits, together with the casks and vessels containing the same, shall and may be seized by any officer or officers of excise.

Stronger than one in eight, on forfeiture.

Rectifier, not stronger than one in six. 30 Geo. 3. c. 37. s. 6.

Except spirits of wine. See next section.

Distiller, rectifier, or dealer, not to sell, send out, or have in his custody, any foreign spirits, or mixture therewith, except shrub, or cherry or raspberry brandy, lower than one in six, on pain of forfeiture.

No person to sell or send out more than four

gallons of *British* and foreign mixed, s. 57.

Dealer not to have *British* rectified spirits, or mixtures of *British* and foreign, stronger than one in eight, s. 34.

Bringing in spirits. 6 Geo. 3. c. 37. s. 13.

Foreign spirits (except plantation rum) imported stronger than one to nine, forfeited, This act, s. 60.

XXXII. Provided nevertheless, and be it further enacted by the authority aforesaid, That it shall and may be lawful to and for any rectifier or rectifiers, or compounder or compounders of spirits, and to and for any dealer or dealers in rectified *British* spirits, upon condition of his, her, or their keeping his, her, or their whole stock of spirits of wine separate and apart from his, her, or their stock of other liquors, but not otherwise, to demand and receive permits for sending out spirits of wine of any higher or greater degree of strength than that of one in eight under hydrometer proof to any person not being a maker, rectifier, or compounder of spirits, so that the whole quantity of such spirits of wine to be sent to any one person in the same day shall not exceed one hundred and twenty gallons; and the officer granting such permit shall therein express the same to be double spirits, and shall debit the stock of such rectifier or rectifiers, compounder or compounders, or dealer or dealers, at the rate of two hundred gallons of *British* spirits for every one hundred gallons of spirits of wine for which such permit shall be granted.

But rectifiers, and dealers in rectified spirits, keeping their stock of spirits of wine separate from other liquors, may send out such spirits of wine of a greater strength than one in eight, not exceeding 120 gallons to one person in one day, and to be debited for them as double spirits.

Spirits stronger than one to two over hydrometer proof; to be deemed spirits of wine, s. 44.

Stocking at rectifiers. See 30 Geo. 3. c. 37. s. 3.

XXXIII. And be it further enacted by the authority aforesaid, That in all cases where the strength of any part of the stock of any rectifier or rectifiers, or compounder or compounders of spirits, by being mixed with any sugar, syrup, seeds, fruit, or any other ingredients or materials, cannot be easily ascertained by the hydrometer, such rectifier or rectifiers, or compounder or compounders, shall, upon twelve hours notice given him by such officer or officers, cause the true quantity and degree of strength of such spirits, so mixed, to be legibly marked on the outside of the cask or casks, or vessel or vessels, containing the same respectively; and if the strength of such spirits shall be found to have been untruly marked by such rectifier or rectifiers, or compounder or compounders, on the outside of such cask or casks, or vessel or vessels, or if he, she, or they shall, upon such twelve hours notice given as aforesaid, neglect to mark the quantity and degree of strength of such spirits as aforesaid, such spirits, syrup, seeds, fruit, and other ingredients, together with the casks and vessels containing the same, shall be forfeited and lost, and shall and may be seized by any officer or officers of excise; and such rectifier or compounder, or rectifiers or compounders, shall also, for each and every such offence, forfeit and lose the sum of fifty pounds.

Rectifiers not marking the strength of sweetened spirits on casks, upon 12 hours notice, or marking them untruly, to forfeit the same, and sol.

Samples, s. 36.

XXXIV. Provided always, and be it enacted by the authority aforesaid, That if any *British* spirits (other than and except raw or unrectified spirits, or spirits of wine, which have been lawfully received by permit according to the directions of this act, or of an act passed in

British spirits, (other than raw spirits or spirits of wine, or Scotch spirits received according to 30 Geo. 3. c. 64. (not in this col-

le^{tion}), or mixtures therewith, found in the custody of any dealer not a rectifier, to be forfeited, if stronger than one in eight.

26 Geo. 3. c. 64. is expired, but see similar regulations concerning Scotch spirits, 28 Geo. 3. c. 46.

Such spirits, if stronger than 3 per cent. above one to ten

Reducing spirits from Scotland, *This act*, s. 4c.

Dealer not to have British and foreign spirits mixed of a less strength than one in six, s. 31.

Not more than four gallons of such mixed spirits to be sold or sent out, s. 57.

Selling or sending out in general, s. 31.

Spirituous liquors kept in separate buildings may be surveyed as separate stocks.

Stocking distillers, s. 27.

Stocking rectifiers,

30 Geo. 3. c. 37. s. 2

& 3.

Officer may take samples at all times, not exceeding four gallons, of any spirits, paying 7s. per gallon for British, and 13s. foreign; and any person obstructing, to forfeit 100 l.

Samples of exportation spirits, 2 Geo. 3. c. 5. s. 18.

Officers may take samples of low wines or spirits at distillers, paying 10s. per gallon, and feints at 1s. and obstruction 50l.

24 Geo. 2. c. 40. s. 19.

Officer may take samples of foreign spirits, not exceeding half a pint out of each cask in dealer's warehouse,

Spirits produced from stills at work when stocks are taken, to be kept separate, and afterwards added.

Taking stock at distillers, s. 27.—Rectifiers, 30 Geo. 3. c. 37. s. 2 & 3.

Standing casks for British spirits to be entered and inched before used, on for-

this session of Parliament, intituled, *An act to discontinue, for a limited time, the several duties payable in Scotland upon low wines and spirits, and upon worts, wash, and other liquors there used in the distillation of spirits, and for granting to his Majesty other duties in lieu thereof*), or any mixture of *British* spirits with foreign spirits, shall be found in the custody of any dealer or dealers in spirits, not being a rectifier or compounder of *British* spirits, exceeding the strength of one in eight under hydrometer proof, the same, together with the casks and vessels containing the same, shall be forfeited and lost, and shall and may be seized by any officer or officers of excise.

when imported, forfeited. 28 Geo. 3. c. 46. s. 50.

Spirits of wine, s. 32.

Dealer not to have British and foreign spirits mixed of a less strength than one in six, s. 31.

Not more than four gallons of such mixed spirits to be sold or sent out, s. 57.

Selling or sending out in general, s. 31.

XXXV. And be it further enacted by the authority aforesaid, That if any distiller or distillers, rectifier or rectifiers, compounder or compounders of, or dealer or dealers in spirituous liquors, shall have, occupy, or use different entered warehouses or places for the keeping of any spirituous liquors, or strong waters, and which shall not be under the same roof, or shall be separated from each other by the intervention of any land, premises, buildings, or otherwise howsoever, the stocks of spirituous liquors in such entered warehouses or places shall or may, if the officer or officers (under whose survey such stock or stocks shall be) deem it expedient, be deemed and taken to be separate and distinct stocks, and the same shall and may be surveyed and kept account of by the officer or officers of excise accordingly, in the same manner as if the same belonged to different persons.

XXXVI. And, to the intent that the officers of excise may the more conveniently examine into, and give proof (if necessary) of the strength and quality of any *British* spirits for home consumption, be it further enacted by the authority aforesaid, That it shall and may be lawful to and for any officer or officers of excise, at all times, to take any sample or samples, not exceeding four gallons respectively, of any spirits whatsoever, at any time found in the custody or possession of any distiller or distillers, maker or makers, rectifier or rectifiers, compounder or compounders of spirits, or dealer or dealers in spirits, paying for such sample or samples, at and after the rate of seven shillings by the gallon for such sample or samples of *British* spirits, and at and after the rate of thirteen shillings by the gallon for such sample or samples of foreign spirits; and if any person or persons whatsoever shall obstruct or hinder any such officer or officers in the taking any such sample or samples, such person or persons shall, for every such offence, forfeit and lose the sum of one hundred pounds.

paying, if demanded, the market price. 32 Geo. 2. c. 29. s. 2. Samples of worts, *This act*, s. 18.

XXXVII. Provided always, and be it enacted by the authority aforesaid, That if any still shall happen to be charged, and at work at the time of such officer's taking account of the stock of any distiller or distillers, maker or makers, rectifier or rectifiers, or compounder or compounders of spirits, to whom such still shall belong, then, and in every such case, all the spirits produced from that charge of the still shall be kept separate and apart from the rest of such stock till the account of the rest of such stock shall have been completely taken, after which the spirits produced from that charge shall be added to such stock.

XXXVIII. And, for enabling the officers of excise the more readily to take the several accounts by this act directed, be it further enacted, That all standing or fixed casks used for the keeping in stock of any *British*

British brandy, rectified *British* spirits, raw *British* spirits, *British* compounds, or other spirits, shall, on or before the fifth day of July one thousand seven hundred and eighty-six, or if erected or let up after that time, then before the same shall be made use of, be entered at the proper office of excise, and be truly gauged and inched to the satisfaction of the proper officer or officers of excise, upon pain of forfeiture, by the owner or owners thereof, of the sum of one hundred pounds for every such cask which shall be used without having been duly entered, gauged, and inched, as aforesaid, and also of every such cask, with the liquor contained therein; and that every moveable cask used for the sending out or keeping of *British* brandy, rectified *British* spirits, raw *British* spirits, *British* compounds, or other spirits, by any maker, rectifier, compounder, or dealer in *British* spirits for home consumption, shall have its full measure in gallons, or the quantity of liquor it is capable of containing, legibly painted or cut on some conspicuous part thereof, upon pain that the owner of any moveable cask so used, not having such full measure or such quantity painted or cut, or the person sending out the same, shall forfeit and lose the sum of fifty pounds for every such default, omission, or offence.

future thereof, and the liquor, and rectified spirits in general, &c.
being gauged, next day.

Every moveable cask for sending out or keeping, to have its full measure in gallons painted or cut upon it, or the owner or person sending out to forfeit 50*l*.

XXXIX. And be it further enacted by the authority aforesaid, That if a previous notice of twelve hours in writing be given or left, by the officer or officers of excise under whose survey any distiller or distillers, rectifier or rectifiers, compounder or compounders of, or dealer or dealers in, *British* spirits, shall at any time be, of such officer or officers intention to take an account of any stock of *British* brandy, rectified *British* spirits, raw *British* spirits, *British* compounds, or other spirits respectively, of or belonging to any such distiller or distillers, rectifier or rectifiers, compounder or compounders of, or dealer or dealers in, *British* spirits, such distiller or distillers, rectifier or rectifiers, compounder or compounders of, or dealer or dealers in, *British* spirits, shall, within such twelve hours, fill up, or cause to be filled up, all and every his, her, or their moveable casks or utensils containing any *British* spirits, and which shall not be completely filled at the time of such notice being given, save and except that one of such moveable casks or utensils may remain on ullage with *British* brandy therein, another thereof on ullage with rectified *British* spirits therein, another thereof on ullage with raw *British* spirits therein, another thereof on ullage with *British* compounds therein, and another thereof on ullage with spirits of wine therein; and such distiller or distillers, rectifier or rectifiers, compounder or compounders of, or dealer or dealers in, *British* spirits, shall also separate all such moveable casks and utensils containing *British* brandy, from all other casks and utensils whatsoever, and keep the same so separated for the space of six hours next after the expiration of such twelve hours; and shall in like manner separate all such moveable casks and utensils containing rectified *British* spirits from all other casks and utensils whatsoever, and in like manner keep the same so separate for the space of six hours next after the expiration of such twelve hours; and shall also in like manner separate all such moveable casks and utensils containing raw *British* spirits from all other casks and utensils whatsoever, and in like manner keep the same so separate for the space of six hours next after the expiration of such twelve hours; and shall in like manner separate all such moveable casks and utensils containing *British* compounds from all other casks and utensils whatsoever, and in like manner keep the same so separate for the space of six hours next after the expiration of such twelve hours; and shall in like manner separate all such moveable casks and utensils containing spirits of wine from all other

Distillers, rectifiers, or dealers, not filling up casks of *British* spirits on 12 hours notice of taking stock, or not keeping different firms separate six hours, to forfeit 100*l*.

See the different denominations of spirits, f. 44.

Rectifiers marking the strength of sweetened spirits, f. 33.

casks and utensils whatsoever, and in like manner keep the same so separate for the space of six hours next after the expiration of such twelve hours; to the intent that such officer may be able to take such stock with the greater ease and certainty; and if such distiller or distillers, rectifier or rectifiers, compounder or compounders of, or dealer or dealers in spirits, shall or do, after such notice, neglect or refuse to fill up, or cause to be filled up, any such moveable cask or utensil, according to the directions of this act, or shall neglect or refuse to separate all such moveable casks and utensils containing such *British* brandy, rectified *British* spirits, or *British* spirits, *British* compounds, and spirits of wine respectively, or to keep the same separate from all other casks and utensils whatsoever, according to the directions of this act, such distiller or distillers, rectifier or rectifiers, compounder or compounders of, or dealer or dealers in spirits, shall, for each and every such offence, forfeit and lose the sum of one hundred pounds.

Permits for *British* spirits to express whether a distiller only, or a rectifier, or a maker and rectifier, or a dealer.

Request notes, next session.

No allowance beyond the actual quantity under any permit, except for raw spirits from a distiller, (not being a rectifier), or for spirits from Scotland.

Notice of the receipt of spirits from Scotland within 24 hours afterwards, and officer to attend within 24 hours following, and see them reduced, and if not reduced at his request forfeited.

Strength of Scotch spirits imported not to be greater than 3 per cent. over one to ten, on forfeiture. 28 Geo. 3. c. 46. s. 60.

Strength for rectified spirits sold or sent out by rectifier, one in five, 30 Geo. 3. c. 37. s. 6; in the stocks of dealers one in eight. This act, s. 34. Spirits of wine excepted. See s. 32.

Request note for *British* spirits to specify whether from distiller, rectifier, or dealer, the quantity of each description, and to whom; and if such spirits are removed under any other description, or under a false description, they shall be forfeited, with the cattle and carriages.

Proof of being such as described to lie on the owner, s. 44.

Permits to correspond with request notes, next session.

See how spirits are to be denominated, s. 44.

XL. And be it further enacted by the authority aforesaid, That in every permit for the removal of any raw *British* spirits, it shall be expressed and truly specified immediately after the name of the person out of whose stock such spirits shall be sent, whether such person be a distiller or maker, or a rectifier, or a maker and rectifier, or a dealer in spirits; and that no permit, save only the permit from the actual distiller or maker of such raw spirits in *England* (such distiller or maker not being also a rectifier for home consumption, or a compounder of spirits), and the permit accompanying *British* spirits, whether raw, rectified, or compounded, legally brought from *Scotland*, shall carry with it, or intitle any rectifier or compounder, or dealer, to any allowance for the same in stock beyond the actual quantity of the spirits removed by virtue of such permit: Provided always, That every dealer or dealers, rectifier or rectifiers, compounder or compounders, after receiving any rectified or compounded spirits legally brought from *Scotland*, shall be obliged, within twenty-four hours after the receipt of such spirits, to give notice thereof to the proper officer, who is hereby obliged, within twenty-four hours after such notice, to attend to see such spirits reduced to the strength as by this act provided for such rectified or compounded spirits as aforesaid; and if such rectifier, compounder, or dealer, shall refuse or neglect, at the request of the officer, to reduce such spirits as aforesaid, such spirits shall be seized, forfeited, and lost.

XLI. And be it further enacted by the authority aforesaid, That all persons intitled to or demanding any permit for the removal of *British* brandy, rectified *British* spirits, raw *British* spirits, spirits of wine, or *British* compounds, for home consumption, shall in the request note specify the respective trades or callings, specifying whether they are distillers, rectifiers, compounders, or dealers in *British* spirits, and also the quantity of each such respective sort of *British* spirits intended to be removed, (and if such person or persons shall have, occupy, or use different entered warehouses or places for the keeping of any *British* spirits, and which shall not be under the same roof, or be separated from each other by the intervention of any land, premises, or buildings, or otherwise howsoever, from what particular warehouse, storehouse, room, shop, cellar, vault, or other place, the same is intended to be removed), and to whom the same is intended to be sent; and such request note shall also specify whether such *British* spirits, so intended to be removed, are *British* brandy, rectified *British* spirits, raw *British* spirits, spirits of wine, or *British* compounds, and shall also distinguish

distinguish raw *British* spirits made from corn from raw *British* spirits made from melasses or sugar, or any other materials, and shall also specify the contents of the several casks, vessels, and other packages containing the same, and by what mode of conveyance the same is intended to be sent, and whether by land or by water; and no permit shall be valid or of any effect, if the same shall be granted on any request note not made conformable to the directions of this act; and all such spirits which shall be removed under a description not conformable to this act, or under any false description, together with the casks, vessels, and other packages containing the same, and the horses, cattle, carts, and other carriages used in the removal thereof, shall be forfeited and lost, and shall and may be seized by any officer or officers of excise.

XLII. And be it further enacted, That every permit to be granted by any officer of excise for the removal of any *British* spirits, shall be made to correspond, in respect to the particulars aforesaid, with the request note whereon the same shall be granted, and such permit shall be sent and delivered with such spirits unto the buyer thereof, upon pain that such spirits shall (if the same be not seized in the transit for want of a lawful permit accompanying the same), be forfeited to the buyer thereof, and the seller rendered incapable of recovering the same, or the value or price thereof, in any court of law or equity; and also that the seller shall, over and besides the loss of the said spirits, forfeit and lose double the value of or price agreed to be paid for the same, including the duties, and that the evidence of the buyer or person receiving the said spirits shall, as to such forfeiture of double the value or price, be admitted to prove that the same were delivered without a lawful permit.

XLIII. Provided always, and be it enacted by the authority aforesaid, That when any suit or action shall be commenced, or any information filed or exhibited either against the seller for recovery of the forfeiture of such double value or price, or against the buyer for the recovery of the said spirits, or the value thereof; and upon the trial or hearing of any such suit, action, or information respectively, the delivery of a proper permit to the buyer shall become a question, it shall be sufficient for the seller to prove that a lawful permit was duly obtained by him for the removal of such spirits into the stock of the buyer thereof, and that there had been a suitable decrease in the seller's stock to answer the quantity of such spirits so removed and delivered; and upon making out such proof, such spirits shall be adjudged to have been sent out and delivered with a lawful permit, according to the true intent and meaning of this act: Provided also, That no buyer of any such *British* spirits shall avail himself of any such forfeiture as aforesaid, unless such buyer shall, within fourteen days next after the delivery of the said spirits to him, her, or them, exhibit a complaint or information before the commissioners of excise or justices of the peace, having jurisdiction in that behalf, and forthwith prosecute the same with effect; and when any such buyer shall, before the delivery of such spirits, have actually paid for the same, and shall prosecute the seller for the said penalty of double the value, and shall recover the same, then, and in such case, the said buyer shall and may have and maintain his action upon the case at common law against such seller for the money so paid, or for so much money had and received by the defendant for the plaintiff's use; and upon obtaining a verdict in such action, the plaintiff shall also recover costs of suit.

XLIV. And be it further enacted by the authority aforesaid, That all *British* spirits of the third extraction, or which have been twice distilled from low wines, and have had any flavour communicated

Permits to correspond with request notes in the particulars aforesaid, (s. 41.) and to be delivered to the buyer, on penalty of forfeiture of the spirits to the buyer, and double the value.

Permits for spirits in general. 6 Geo. 1. c. 21. s. 16.

If it be proved that a permit was obtained for removal of spirits, and that there was a suitable decrease, they shall be deemed to have been delivered with a permit.

Buyers prosecuting for forfeiture of spirits delivered without permits, to exhibit complaints in 14 days, &c.

Description of the denominations of *British* brands, Rectified *British* Spirits, Raw

British Spirits, British Compounds, and Spirits of Wine.

The request note to specify the denomination, s. 41;—and the permit to be conformable, s. 42.

Proof of spirits removed being such as described in the permit, to lie upon the owners, by the oaths of two skilful persons.

If removed under a false description forfeited, s. 41.

Persons fraudulently making or having in possession *British* spirits without permit, to forfeit their licences for making or vending; and if a distiller, rectifier, or wholesale dealer, entry void, and no new licence for a month.

Any person knowingly receiving, buying, or having in possession British spirits, removed before duties charged, to forfeit them, and treble value. 26 Geo. 3. c. 77. s. 10.

See in what casks, and at what times only to be received, next section.

Bringing in spirits. 6 Geo. 1. c. 21. s. 13.

Entry by distillers, This act, s. 3. Dealers, &c. 6 Geo. 1. c. 21. s. 11.

Licences. See 24 Geo. 3. stat. 2. c. 41. s. 1.

Maker or rectifier not to receive raw spirits in casks of less content than 100 gallons, nor maker, rectifier, or dealer, *British* brandy, &c. except from 25 March to 29 September, between five in the

thereto, and all liquors whatsoever which shall be mixed or mingled with any such spirits, shall be deemed and taken to be *British* brandy within the meaning of this act; and all *British* spirits of the third extraction, or which shall have been twice distilled from low wines, and have had no flavour communicated thereto, and all liquors whatsoever which shall be mixed or mingled with any such spirits, shall be deemed and taken to be *rectified British* spirits within the meaning of this act; and all *British* spirits of the second extraction, or which shall have been once distilled from low wines, and all liquors whatsoever which shall be mixed or mingled with any such spirits, shall be deemed and taken to be *raw British* spirits within the meaning of this act; and all *British* spirits which shall have been distilled with juniper berries, carraway seeds, anise seeds, or any other seeds, preparation or ingredient whatsoever, used in the compounding of spirits, and all liquors whatsoever which shall be mixed or mingled with any such *British* spirits, shall be deemed and taken to be *British* compounds within the meaning of this act; and all *British* spirits of a greater or higher degree of strength than one to two over hydrometer proof, shall be deemed and taken to be *spirits of wine* within the meaning of this act; and if any question shall arise whether any spirits removed by any permit are *bona fide* such *British* brandy, rectified spirits, raw spirits, spirits of wine, or compounds, as are described and specified in the permit accompanying the same, or granted for the removal thereof, although such spirits should appear to have been kept in the officers books, or account of the stock from which such spirits were removed, by the same name or description as is specified in such permit, the proof of such spirits being really and *bona fide* of the sort specified in such permit, shall be upon the owner or claimer thereof, by the oaths of two credible witnesses, being skilful and experienced persons competent to decide by examination thereof.

XLV. And be it further enacted by the authority aforesaid, That if any distiller, maker, rectifier, compounder, or retailer, or distillers, makers, rectifiers, compounders, or retailers of *British* or foreign spirits, or any dealer in *British* or foreign spirits, shall, after the first day of February one thousand seven hundred and eighty-seven, be convicted of the offence of fraudulently making, or of having in his, her, or their possession, any spirits whatsoever, *British* or foreign, without having received a legal permit with the same; and it shall have appeared in proof, to the satisfaction of the commissioners of excise, or justices of the peace before whom such conviction shall be made, that the offence was knowingly and wilfully committed by the party convicted of the same, which fact of such offence being knowingly and wilfully committed shall be set forth in the record of such conviction; in every such case, the offender or offenders (over and besides all other penalties incurred by law) shall forfeit and be debarred from all future benefit and advantage of his or their subsisting licence or licences for making, rectifying, or vending any spirits or other liquors; and if such offender shall be a maker, distiller, rectifier, or compounder of spirits, or wholesale dealer in spirits, his or her entry or entries, licence or licences for the making, rectifying, compounding, or vending of spirits, shall be void, and no new or fresh licence shall be granted to such person for the space of one month.

XLVI. And be it further enacted by the authority aforesaid, That no maker, rectifier, or compounder, or makers, rectifiers, or compounders of spirits, shall receive into his, her, or their custody or possession, any raw *British* spirits in any cask or vessel of a less size or content than that of one hundred gallons at the least; nor shall any distiller, rectifier, or compounder, or distillers, rectifiers, or compounders of spirits, nor any dealer or dealers in spirits, receive into his, her,

or their custody or possession any *British* brandy, rectified *British* spirits, raw *British* spirits, *British* compounds, or spirits of wine, at any other time than between the hours herein-mentioned; (that is to say), from the twenty-fifth day of *March* to the twenty-ninth day of *September*, both inclusive, between the hours of five in the morning and seven in the evening, and from the thirtieth day of *September*, to the twenty-fourth day of *March*, both days inclusive, between the hours of seven in the morning and six in the evening; and when and so often as any raw *British* spirits shall be received in any cask or vessel of a less content or size than such as is before mentioned; or if any such distiller, rectifier, compounder, or dealer, or distillers, rectifiers, compounders, or dealers, shall so receive any *British* brandy, rectified *British* spirits, raw *British* spirits, *British* compounds, or spirits of wine, at any other time than is herein-before for that purpose limited, he, she, or they shall, for each and every such offence, forfeit and lose the sum of fifty pounds, and all such *British* brandy, rectified *British* spirits, raw *British* spirits, *British* compounds, and spirits of wine, which shall be so received contrary to the prohibition herein-before in that behalf made and contained, together with the casks and vessels containing the same; and such *British* brandy, rectified *British* spirits, raw *British* spirits, *British* compounds, casks, and vessels, shall be forfeited and lost, and shall and may be seized by any officer or officers of excise.

Receiving fraudulently, preceding section.

LIII. And be it further enacted by the authority aforesaid, That if any person or persons actually occupying any house, whether he, she, or they be the owner or renter, or owners or renters thereof, or not, shall knowingly permit any private back or still to be set up or used in any part of such house, or in any building thereto belonging, by any person or persons whomsoever for the making of wort, wash, or other liquor for distillation, or of any low wines or spirits, without a due entry being previously made thereof at the proper office of excise, or without having taken out a legal licence for that purpose, such occupier shall incur and be subject to the same pains and penalties as are by law directed to be inflicted on persons actually using any such back or still.

Occupiers of houses permitting stills to be set up without entry and licence, subject to the like penalties as the persons using the same.

Penalties on distillers for non entry. See s. 3. Penalties on the occupiers of houses, 20 l. 3 & 4 W. & M. c. 15. s. 1; 50 l. 8 & 9 W. 3. c. 19. s. 10.

The proprietors, or persons in whose custody private distilleries

are found, to forfeit 200 l. each vessel and place. See 10 & 11 W. 3. c. 21. s. 23.

Persons found assisting in private distilleries may be taken before a justice, and to pay 30 l. or be imprisoned six months; second offence double. 23 Geo. 3. c. 70. s. 14.

LIV. And be it enacted by the authority aforesaid, That no person licensed to sell brandy or other spirits by retail, or selling brandy or other spirits by retail, shall be the proprietor or owner of any distillery or rectifying house, or have any part or share in any distillery or rectifying house, or be in any manner concerned in the trade or business of a distiller, rectifier, or compounder of spirits; and if any such person be licensed, or so selling brandy, rum, or other spirits, by retail, shall be the proprietor or owner of any distillery or rectifying house, or have any part or share in any distillery or rectifying house, or be in any manner concerned in the trade or business of a distiller, rectifier, or compounder of spirits, such person shall, for every such offence, forfeit and lose the sum of two hundred pounds.

Retailers of spirits to forfeit 200 l. if they are concerned in the business of a distiller or rectifier.

If retailer exercise the trade of a distiller, grocer, or chandler, or keep a brandy shop, his licence void. 17 Geo. 2. c. 17. s. 18.

LV. And whereas great frauds have been committed by persons carrying on in the same premises the joint business of a vinegar-maker from melasses or sugar, and distiller of spirits from wash or wort made from melasses or sugar, or the joint business of a vinegar-maker from melasses or sugar, and a rectifier or compounder of spirits; for the preventing thereof in future, be it further enacted, That, from and after the first day of *February* one thousand seven hundred and eighty-seven, it shall not be lawful for any person carrying on the trade or business of a vinegar-maker from melasses or sugar,

Vinegar-makers from other materials than malt or corn, not to be concerned in the business of a distiller or rectifier carried on within two miles of his entered premises for vinegar, or entry for the distillery, &c. void.

Entry of places, &c. by distillers, s. 3.

or

or from any other materials, except malt or corn, to carry on, either alone or in partnership, the trade or business of a distiller, or maker or rectifier of spirits, in the buildings or premises in which such person shall carry on the trade of a vinegar-maker from any other materials than malt or corn, or within the distance of two miles thereof, and that all entries made for the carrying on the trade or business of a distiller, or maker or rectifier of spirits, contrary hereto, shall be null and void.

All entries of vinegar-makers to be void, unless therein be expressed the materials from which the vinegar is made.

Entry of places by vinegar-makers. 10 & 21 W. 3. c. 21. f. 14.

No mixed spirits to be sent out in a greater quantity than four gallons, on penalty of 50 l.

No foreign spirits, or mixtures therewith, lower than one in six, to be sold, sent out, or kept, f. 31.

Dealer not to have British rectified spirits, or mixtures of British and foreign, stronger than one in eight. See f. 34.

Distiller not to send out raw spirits stronger than one to ten, nor rectifier British spirits stronger than one in five. See f. 31.

If more than 60 gallons of foreign spirits be brought within the limits of the chief office at once, except by way of Gravesend in the ordinary course of commerce, to be forfeited.

Not more than one cask of foreign spirits of the same sort to be removed at one time, and for the same person, unless each contain 60 gallons, or upwards, on forfeiture, with vessels, boats, cattle, and carriages; nor any to be removed unless within certain hours, on forfeiture, and cattle and carriages. 23 Geo. 3. c. 70. f. 3 & 6.

Removing without permit. See 6 Geo. 1. c. 21. f. 17.

Ships bringing foreign spirits in casks of less than 100 gallons, (except plantation rum or arrack), to be forfeited, and the liquor, unless for the use of the seamen, not exceeding two gallons each.

Spirits from any part of Europe in casks not containing 60 gallons, forfeited, and the ship, of whatever burthen. 19 Geo. 3. c. 69. f. 1.

Brandy imported in casks of less than 60 gallons forfeited, or the value. 4 & 5 W. & M. c. 5. f. 8.

Rum imported in casks of less than 20 gallons (except for the seamen) forfeited, or the value. 5 Geo. 1. c. 11. f. 2.

Geneva or rum, in casks of less than 60 gallons, (except two gallons each seaman), forfeited. 5 Geo. 3. c. 43. f. 28.

But commissioners of customs may admit rum in small casks for private use, &c. See 5 Geo. 3. c. 43. f. 29.

LVI. And be it further enacted by the authority aforesaid, That before any person or persons shall be intitled, after the first day of *August* one thousand seven hundred and eighty-six, to carry on the trade of a vinegar-maker, he, she, or they shall make an entry with the proper officer of excise of the brewhouse, buildings, yard, or place for the carrying on such trade, and that in such and all future entries made by any vinegar-maker or vinegar-makers, it shall be declared and specified whether he, she, or they be a maker or makers of vinegar from malt or corn, or from melasses or sugar, or from any and what other materials; and that every entry not conformable thereto shall be void; and that all entries made by vinegar-makers on or before the said first day of *August* one thousand seven hundred eighty-six, shall, from and immediately after that day, become void, and be no longer in force.

LVII. And be it further enacted by the authority aforesaid, That no person or persons whatsoever shall sell or send out any *British* spirits mixed with foreign spirits from their warehouses, storehouses, rooms, shops, cellars, vaults, sheds, or other places to him, her, or them belonging, in any greater quantity than four gallons, upon pain of forfeiting, for every such offence, the sum of fifty pounds.

LVIII. And be it further enacted by the authority aforesaid, That no foreign brandy, rum, arrack, or other foreign spirits or strong waters, exceeding the quantity of sixty gallons, shall be brought within the limits of the chief office of excise in *London*, by one permit, or by one conveyance, at one and the same time, from any other part of *England*, or from *Wales*, or *Berwick upon Tweed*, either by land or water, save and except only by the way of *Gravesend*, to the port of *London*, in the legal and ordinary course of commerce, on pain of being seized and forfeited.

LIX. And be it further enacted by the authority aforesaid, That, from and after the first day of *October* one thousand seven hundred and eighty-six, no foreign spirituous liquors whatever (except rum of the growth or produce of the *British* plantations, and arrack), shall be imported or brought into *Great Britain*, or into any port, harbour, haven, or creek thereof, in any vessel or cask which shall contain less than one hundred gallons at the least (excepting only for the use of the seamen then belonging to and on board the ship or vessel in which the same shall be imported, not exceeding two gallons for each seaman), upon pain of forfeiting such foreign spirituous liquors, and also the ship or vessel in which the same shall be so imported, of whatever burthen the same may be, with all her guns, furniture, ammunition, tackle, and apparel.

*No spirits in casks of less than 60 gallons to be reported for exportation. 28 Geo. 2. c. 21. s. 1.
Herring ships with casks less than 60 gallons. See 24 Geo. 3. stat. 2. c. 47. s. 1.
Size of ships. See 5 Geo. 3. c. 43. s. 27.*

LX. And be it further enacted by the authority aforesaid, That, from and after the first day of *November* one thousand seven hundred and eighty-six, no person or persons whatsoever shall import into the kingdom of *Great Britain* any foreign brandy, arrack, rum, spirits, or strong waters whatsoever, of a greater or higher degree of strength than that of one to nine over hydrometer proof; and if any foreign brandy, arrack, rum, spirits, or strong waters, shall be imported of any greater or higher degree of strength than as aforesaid, the same shall be forfeited and lost, together with the casks and packages containing the same, and shall and may be seized by any officer or officers of the customs or excise: Provided always, That nothing herein-before contained shall extend, or be deemed or construed to extend, to the forfeiture of any rum or spirits of the growth, produce, and manufacture of the *British* sugar plantations, for being imported into this kingdom, of any greater degree than that of one to nine over hydrometer proof.

Spirits imported stronger than one to nine over hydrometer proof, (except from the British sugar plantations), to be forfeited.

Strength for sending out not less than one in six, s. 31.

Size of casks, preceding clause.

LXI. And whereas the quantities of wort, wash, or other liquor, produced to the officers of excise at several distilleries taken for a given time, have occasionally fallen short of the quantities which the stills and utensils belonging to such distilleries were, according to the ordinary course of distillation, capable of working within the same given time, and there is reason to suspect that considerable quantities of wort, wash, and other liquor, have been fraudulently worked at such distilleries, in prejudice of his Majesty's revenue, and to the manifest injury of the fair trader: For remedy whereof, be it enacted, That, from and after the first day of *August* one thousand seven hundred and eighty-six, every entered wash still, belonging to any distiller or distillers, or maker or makers of spirits from malt or corn, for home consumption, during the time the same shall be worked, shall be presumed to have been charged with wash, in the proportion of three parts in four of the content or capacity of such still, including the head thereof, according to the average rates herein-after expressed and specified; (that is to say), for such time or times as such wash still shall be worked betwixt the fifteenth day of *November* inclusive, in any one year, and the fifteenth day of *May* exclusive, in the next succeeding year, every such wash still shall be presumed to have been charged as aforesaid at the average rate of five times in every week; and for such time or times as the same shall be worked betwixt the fifteenth day of *May* inclusive, in any one year, and the fifteenth day of *November* exclusive, in the same year, every such wash still shall be presumed to have been charged as aforesaid at the average rate of four times in every week.

Every wash still belonging to corn distillers to be presumed to have been charged with wash in the proportion of three fourths of its content, including the head, five times every week between 15th November and 15th May, the rest of the year four times.

To be presumed to be kept regularly in work three months after beginning, next clause.

Charges of wash, s. 1.

The commissioners may grant relief of the presumptive charge, s. 64.

LXII. And be it further enacted, That, from and after the said first day of *August*, every such wash still, after the working thereof shall have commenced and been begun, shall be presumed to be kept regularly in work for the space of three calendar months successively, at the least, to be computed from the day of the actual working thereof; and no person or persons who shall have begun to work any wash still shall be at liberty to discontinue or withdraw the entry of any such still after the working thereof shall have commenced and been begun, until the expiration of the said term of three calendar months, to be computed as aforesaid.

Still to be presumed to be regularly in work three months from beginning, and no entry to be withdrawn after a still shall have begun working, in less than three months.

Withdrawing entry, s. 4.

Discontinuing work, next clause.

LXIII. Provided always, and be it further enacted, That when the owner or owners of any wash still shall be inclined to discontinue working the same, such owner or owners shall be at liberty so to do.

After three months the owners may discontinue working on giving four days notice.

Notice of beginning again, s. 65.

at any time after the end and expiration of the said three calendar months, to be computed as aforesaid, upon giving notice in writing, four days at least, to the officer of the district or place, of such his, her, or their intention, and expressing in such notice the day on which the working of such still is intended to be discontinued.

Commissioners of excise may grant relief where the presumed charges of duty exceed the actual quantity of wash, on sufficient proof on oath that it was occasioned by unavoidable necessity, and all produced to the officer's sight.

Presumptive charge, s. 61.

No stills that have discontinued working to recommence without giving four days notice, on penalty of 200 l.

LXIV. Provided also, and be it further enacted, That if it shall at any time be made appear, by sufficient proof upon oath, to the satisfaction of the commissioners of excise, the sufficiency of such proof being left to the judgement of the said commissioners, that the difference or excess in the amount of the presumptive charges of the still, beyond the quantity of wort, wash, or other liquor, actually produced to the sight of the officer, was occasioned or shall have arisen by unavoidable necessity, and that all the wort, wash, and other liquor worked off at such wash still, was *bona fide* produced to the sight of the officer; then, and in every such case, it shall be lawful for the commissioners of excise, and they are hereby required to grant to the owner or owners of such wash still such relief as shall in their judgement be reasonable and just.

LXV. And be it further enacted, That when and so often as the owner or owners of any such stills who shall have discontinued working the same in the manner aforesaid, shall be inclined to recommence the working thereof, such owner or owners shall signify such his, her, or their intention to the officer of excise by notice in writing, four days at the least next antecedently to the day whereon such working is intended to be renewed, (which day shall be specified in such notice); and if any such owner or owners, or other person or persons, shall recommence such working without such notice being given as is hereinbefore directed, he, she, or they, shall forfeit and lose the sum of two hundred pounds.

Duties to be levied as former duties, and to be paid into the exchequer.

LXVIII. And be it further enacted by the authority aforesaid, That all the monies arising from the said rates and duties hereby imposed shall, from time to time, be raised, levied, collected, and paid, at such time and times as the aforesaid duties upon low wines and spirits, made for home consumption, and hereby discontinued, have usually been, or ought to have been, or are directed to be raised, levied, collected, or paid; and that all the monies whatsoever arising from the rates and duties hereby imposed, shall be paid into the receipt of the exchequer by the commissioners of excise, and shall be appropriated and applied in manner following; that is to say, Five sixth parts thereof, to and for the several and the same uses and purposes as the said rates and duties on low wines and spirits hereby discontinued, were by the several acts for granting, imposing, and appropriating the same, directed to be appropriated and applied respectively; and the remaining part thereof shall be carried to and made part of the fund, commonly called *The Sinking Fund*, and shall be applicable to the same uses and purposes as the said sinking fund is now applicable unto.

Appropriation of duties.

The duties granted in lieu of these, applied to the consolidated fund.

27 Geo. 3. c. 13. s. 47.

General rules for paying excise duties into the exchequer.

4 W. & M. c. 3. s. 4.

Provisions of former acts extended to this.

LXIX. And be it further enacted by the authority aforesaid, That all the powers, authorities, methods, rules, directions, regulations, penalties, forfeitures, provisions, clauses, matters, and things, which in or by any act or acts of Parliament relating to the duties upon low wines and spirits for home consumption, or to his Majesty's duties of excise upon spirituous liquors or strong waters, in force at the time of passing of the said act, made in the twenty-fourth year of his said Majesty's reign, are contained, provided, settled, or established, for managing, assessing, raising, levying, collecting, recovering, adjudging, mitigating, ascertaining, enforcing, or securing the rates or duties thereby imposed, and for preventing, detecting, and punishing frauds

relating

relating thereto, not being expressly altered, repealed, changed, or controlled by this act, or not being repugnant to any of the matters, clauses, provisions, or regulations in this act contained, shall be and continue in full force, and be duly observed, practised, applied, used, and put in execution throughout *England*, in and for the managing, assisting, raising, levying, collecting, recovering, adjudging, mitigating, ascertaining, enforcing, and securing the said several duties by this act imposed, and for preventing, detecting, and punishing frauds relating thereto, as fully and effectually, to all intents and purposes, as if all and every the said powers, authorities, methods, rules, directions, regulations, penalties, forfeitures, provisions, clauses, matters, and things, had been expressly inserted and re-enacted in this act.

LXX. And be it further enacted by the authority aforesaid, That if any action or suit shall be brought or commenced against any person or persons, for any matter or thing done by any officer or officers of the customs or excise, or any others acting in his or their aid, in the execution of, or by reason of his or their office, under the authority, or by colour of this act, such action or suit shall be brought or commenced within three months next after the cause of action shall have arisen, and not afterwards, and shall be laid in the county or place where the facts were committed, and not in any other county or place, unless otherwise directed by the special rule or order of the court wherein such action shall be depending, and the defendant or defendants shall and may plead the general issue, and give the special matter in evidence at any trial to be had thereupon; and if the plaintiff or plaintiffs shall become nonsuited, or discontinue his, her, or their action or suit, or if, upon a verdict or demurrer, judgement shall be given against the plaintiff or plaintiffs, the defendant or defendants shall and may recover treble costs, and have such remedies for the same as any defendant or defendants can or may have in other cases.

LXXI. And be it further enacted by the authority aforesaid, That if any distiller or maker, or distillers or makers, of low wines or spirits, or rectifier or compounder, or rectifiers or compounders of, or dealer or dealers in, spirits or strong waters, or any workman or servant belonging to him, her, or them, shall obstruct or assault, resist, oppose, molest, or hinder any officer or officers of excise in the due execution of the several powers and authorities given or granted to such officer or officers by this or any other act now in force, relating to distillers, rectifiers, or compounders of spirits, or to dealers in spirits or strong waters, every such distiller or maker, rectifier, compounder, or dealer shall, except in such cases for which any other penalty or penalties are herein-before directed, forfeit and lose, for every such offence, the sum of two hundred pounds.

LXXII. And be it further enacted by the authority aforesaid, That all penalties and forfeitures imposed by this act shall be sued for, recovered, levied, and mitigated, by such ways, means, or methods, as any fine, penalty, or forfeiture, is or may be sued for, recovered, or levied, or mitigated, by any law or laws of excise, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*; and that one moiety of every such fine, penalty, or forfeiture, shall be to his Majesty, his heirs and successors, and the other moiety to him, her, or them who shall discover, inform, or sue for the same.

LXXIII. Provided always, and be it further enacted, That no person who shall be sued or prosecuted for any of the penalties or forfeitures imposed by this act, shall be liable to any penalty or forfeiture imposed for the same offence by any former act; nor shall any person who

Limitation of actions to three months, general issue, and treble costs.

The same in all cases of customs and excise, with notice of action and other regulations. 28 Geo. 3. c. 37. s. 29. and the following clauses.

200 l. penalty on distillers, rectifiers, or dealers, if they, or their servants, obstruct the officer in executing this or any other act relating to distillers, &c.

The same 28 Geo. 3. c. 46. s. 78. (Temporary, as this act).

How penalties are to be recovered and applied.

Summary jurisdiction. See 12 Car. 2. c. 24. s. 45.

Persons sued for penalties under this act not liable to the penalties of former acts, &c.

who shall be sued or prosecuted for any penalty or forfeiture imposed by any former act, be liable to any penalty or forfeiture imposed for the same offence by this present act.

Act to continue in force for two years from August 1, 1786.

Continued to 5 July 1789, (as far as regards British spirits), by 28 Geo. 3. c. 46. s. 23, except such parts as are altered, &c. by that act. All that is not repugnant to that act

revived and continued to 5th July 1790, by 29 Geo. 3. c. 45. s. 7; and the last mentioned clause (29 Geo. 3. c. 45. s. 7.) continued to 5 July 1791, by 30 Geo. 3. c. 37. s. 9; and the act of 30 Geo. 3. c. 37. and such parts of the acts of 26, 28, and 29 Geo. 3. as were continued by that act, further continued to 5 July 1793, by 31 Geo. 3. c. 1. s. 9.

Continuation of the duties. See s. 1. and the acts there referred to.

Act 24 Geo. 3. c. 46. repealed, except such parts as relate to lands of *Ferintosh*, and arrears of duties, and penalties, &c.

LXXV. And be it further enacted by the authority aforesaid, That the said act made in the said twenty-fourth year of the reign of his present Majesty, other than and except so much and such parts thereof as vest in his Majesty, or relate to or concern the duties of excise within the lands of *Ferintosh*, in the county of *Inverness*, or regard an exemption from the payment thereof, or the making of any contract, agreement, or trial, thereby authorised in respect to the said duties or exemptions; and also other than and except in respect to the arrears of any of the rates and duties in and by the said last-mentioned act charged, granted, or imposed, and which, at the commencement of this act, shall remain due and unpaid, or to any penalty or forfeiture, or penalties or forfeitures, incurred in respect thereof, or under or by virtue of the said act; and also except so far as the said last-mentioned act is not already repealed by any other act of the present session of Parliament, shall be, and the same is, from and after the commencement of this act, repealed.

These forms are referred to in s. 3.

FORM of the ENTRY:

For a *Corn Distiller*.

I *A. B.* of _____ street, in the parish of _____ distiller, do hereby revoke all former entries by me made, and do make entry of the under-mentioned utensils for preparing and distilling wash from corn and grain; *videlicet*;

One copper, for preparing and brewing worts.

One mash tun, for mashing grain.

One under back, for receiving worts from the mash tun.

Six coolers, for cooling worts.

One bub back, for making and keeping bub.

Ten wash backs, for fermenting and keeping wash.

One jack back, for receiving wash from the wash backs to be pumped into the wash still.

One still for distilling wash into low wines.

One still for distilling low wines into spirits.

One low wine cask, for receiving low wines from the wash still.
 One spirit cask, for receiving spirits from the low wine still; and
 one feint cask, for receiving and keeping feints.

All these utensils are situate in my distill house in street
 afore said, and this entry is for home consumption, (*or exportation, as the case may require*).

Witness my hand, this day of one thousand

A. B.

Witness

C. D.

E. F.

For a *Melasses Distiller, Rectifier, or Compounder.*

I A. B. of street, in the parish of distiller,
 do hereby revoke all entries by me made, and do make entry of
 the under-mentioned utensils for preparing, fermenting, and distilling
 wash from melasses or sugar; *videlicet*;

Fourteen wash backs, for fermenting and keeping wash.

One jack back, for receiving wash from the wash backs to be
 pumped into the wash still.

Four stills for distilling; *videlicet*;

One of those stills for distilling wash into low wines.

Another still for distilling low wines into spirits.

Also all the four stills for rectifying and compounding spirits.

One low wine cask, for receiving low wines from the wash still.

One spirit cask, for receiving spirits from the low wines still; and
 one feint cask, for receiving and keeping feints.

All these utensils are situate in my distill house in street
 afore said, and this entry is for home consumption (*or exportation, as the case may require*).

Witness my hand, this day of 178

A. B.

Witness

C. D.

E. F.

Anno vicefimo sexto

G E O R G I I I. Regis.

C A P. LXXIV.

An Act for granting to His Majesty additional Duties upon Sweets, and for ascertaining the Duties upon Licences to be taken out by Persons dealing in sweets.

Most Gracious Sovereign,

WE, your Majesty's most dutiful and loyal subjects, the Commons of *Great Britain*, in Parliament assembled, having taken into our most serious consideration your Majesty's most gracious speech to both houses of Parliament, recommending the establishment of a fixed plan for the reduction of the national debt; and your faithful Commons, being desirous of attaining that desirable object by the most easy and effectual means, have, towards that purpose, resolved to give and grant to your Majesty the several rates and duties herein-after mentioned; do therefore most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That, from and after the fifteenth day of *July* one thousand seven hundred and eighty-six, there shall be raised, levied, collected, and paid unto and for the use of his Majesty, his heirs and successors, for every barrel of liquor made within the kingdom of *Great Britain* for sale, by infusion, fermentation, or otherwise, from foreign fruit or sugar, or from fruit and sugar mixed with any other ingredients or materials whatsoever, commonly called *Sweets*, or called or distinguished by the name of *Made Wines*, for which no duty hath been already paid, or shall be paid on or before the said fifteenth day of *July* one thousand seven hundred and eighty-six, an additional duty of six shillings, to be paid by the makers thereof, and so in proportion for a greater or lesser quantity.

An additional duty of 6 s. per barrel to be paid for sweets.

Subject to the three s per cents. f. 3.

The former duties were 12 s. per barrel, 10 Geo. 2. c. 17. f. 2; subject also to three s per cents. 19 Geo. 3. c. 25. f. 3; 21 Geo. 3. c. 17. f. 1; and 22 Geo. 3. c. 66. f. 2; and 6 s. per barrel, with three s per cents. 20 Geo. 3. c. 52. f. 5 & 7; and 21 & 22 Geo. 3. as before quoted. Total, 11. 7 s. 7 d. 8-10ths of a farthing. Repealed by 27 Geo. 3. c. 13. f. 35. and in lieu of them, 18 s. 4½ d. per barrel. Same duties before 10 Geo. 2. c. 17. See that act, f. 1 & 2.

Additional duties to be paid as former duties.

II. And be it further enacted by the authority aforesaid, That the said additional duty, hereby imposed on sweets or made wines, shall be raised, levied, collected, and paid, in the same manner, and under such management, penalties, and forfeitures, and with such powers for recovering the same, and by such rules, ways, and methods, as the former duties on sweets are now raised, levied, collected, and paid under the directions of any act or acts of Parliament now in force respecting the said duties, as fully and effectually, to all intents and purposes, as if the several clauses, powers, directions, rules, penalties, and forfeitures relating thereunto, were particularly here repeated and again enacted in the body of this present act.

Additional duty to be chargeable with three s per cents.

III. And be it further enacted by the authority aforesaid, That the said additional duty herein-before granted on sweets or made wines, shall

shall be moreover subject and liable to an additional duty or impost of five pounds *per centum*, of five pounds *per centum*, and of five pounds *per centum*, on the produce and amount thereof; and that such additional duty or imposts of five pounds *per centum*, five pounds *per centum*, and five pounds *per centum*, shall be raised, levied, collected, and paid, in the same manner, and by and under the same rules, regulations, powers, and authorities, ways, means, methods, penalties, and forfeitures, as the additional duty or charge of five pounds *per centum*, five pounds *per centum*, and five pounds *per centum*, are granted to his Majesty by three several acts of Parliament, the one thereof made in the nineteenth year of his Majesty's reign, (intituled, *An act for granting to his Majesty additional duties upon the produce of the several duties under the management of the respective commissioners of the customs and excise in Great Britain*); another thereof made in the twenty-first year of the reign of his said Majesty, (intituled, *An act for granting to his Majesty an additional duty upon the produce of the several duties under the management of the respective commissioners of excise in Great Britain*); and the other thereof, made in the twenty-second year of the reign of his said Majesty, (intituled, *An act for granting to his Majesty additional duties upon the produce of the several duties under the management of the respective commissioners of the customs and excise in Great Britain*); are directed to be raised, levied, collected and paid.

19 Geo. 3. c. 29.

21 Geo. 3. c. 17.

22 Geo. 3. c. 66.

IV. And be it further enacted by the authority aforesaid, That the said additional imposts and duties by this act granted, shall from time to time be paid into the hands of the commissioners of excise for the time being, and such commissioners shall weekly, (to wit), on *Wednesday* in every week, if it be not a holyday, and if it be, then on the next day after that is not an holyday, answer and pay all the monies arising by the said additional imposts and duties, the necessary charges of raising, collecting, accounting for, and paying the same only excepted, into the receipt of his Majesty's exchequer, distinct and apart from all other monies which such commissioners of excise shall receive for the use of his Majesty, his heirs and successors, for the uses and purposes in this act mentioned; and such monies, so paid into the receipt of the exchequer, shall be carried to and make part of the fund commonly called *The Sinking Fund*, and shall be applicable to the same uses and purposes as the said sinking fund is now applicable unto.

Duties to be paid into the exchequer weekly, and carried to the sinking fund.

All made part of the consolidated fund. 27 Geo. 3. c. 13.

General rules for paying excise duties into the exchequer. 4 W. & M. c. 3. s. 4.

VII. And be it further enacted, That in all and every licence so granted, the words (*to sell Sweets or British-made Wines only*) shall be inserted; and all and every person so licensed as aforesaid to retail sweets or *British-made* wines, shall cause the words (*Dealer in British Wines*) to be painted or written in legible characters, either on a sign hung out, or on some conspicuous place in the front of his, her, or their house or shop, upon pain of forfeiting the sum of ten pounds, to be sued for, levied, recovered, and applied, in the same manner as any penalty or penalties in and by the said herein-before recited acts, under the management of the said commissioners of stamps, are directed to be recovered and applied.

Licensed retailers to exhibit on their houses the words *Dealer in British Wines*, on forfeiture of 10 l. to be recovered and applied as any penalties relative to the stamp duties.

Penalties not exceeding 20 l. touching duties under the commissioners of stamps, may be recovered before two or more justices residing near, on in-

formation within one year, and an appeal given to the quarter sessions, who shall finally determine; and justices may mitigate, not reducing penalties to less than double duty and charges; and one moiety to the King, and the other to the informer.

10 Ann. c. 19. s. 119, 120, 172, & 173. (Not in this collection).

Excise licences for retailing sweets. 30 Geo. 3. c. 38. s. 6.

Anno vicefimo sexto

GEORGE III. Regis.

C A P. LXXVII.

An Act to limit a Time for the Repayment of the Duties on Male Servants and Carriages by the Commissioners of Excise; and also on Horses, Waggon, Wains, and Carts, by the Commissioners of Stamps; and for the Amendment of several Laws relating to the Duties under the Management of the Commissioners of Excise.

17 Geo. 3. c. 39. s. 35, 36, & 37. (Regulations for the exportation of glass with drawback.)

SECT. III. **A**ND whereas, by another act made in the seventeenth year of his present Majesty's reign, (intituled, *An act for granting to his Majesty a duty upon all servants retained or employed in the several capacities therein mentioned; and for repealing several rates and duties upon glass, imposed by an act made in the nineteenth year of the reign of his late Majesty, and for granting to his Majesty other rates and duties upon glass in lieu thereof, and for the better collecting the duties upon glass; and for repealing the several rates and duties charged by an act made in the twenty-ninth year of the reign of his said late Majesty, upon all persons and bodies politick and corporate having certain quantities of silver plate*); certain drawbacks or allowances, in the said act particularly mentioned, were directed to be paid or allowed to the persons or their agents exporting the several and respective species of glass, in the said act particularly mentioned, to foreign parts by way of merchandize, in the manner, and under the regulations in and by the said act particularly prescribed: And whereas great inconvenience has arisen from the regulations prescribed in that act, for the obtaining the drawbacks or allowances, in the said act particularly mentioned, on the exportation of such glass to foreign parts by way of merchandize; for remedy whereof, be it enacted by the authority afore-said, That, from and after the first day of *August* one thousand seven hundred and eighty-six, it shall be lawful for any person or persons who shall have actually paid all his Majesty's duties, by any act or acts of Parliament payable for, or in respect of, any quantity of glass whatsoever made from any of the materials thereby respectively charged, and to and for any other person or persons who shall buy or be lawfully intituled to any such quantity of glass from the said person or persons who actually paid his Majesty's duties for the same, to export from any lawful quays, and in the lawful hours, any such glass, for which all the duties shall have been paid, to any foreign parts by way of merchandize, upon the terms, and according to the directions, herein-after mentioned, that is to say; the person or persons so intending to export any such glass, shall give twelve hours notice within the limits of the chief office of excise in *London*, and twenty-four hours notice in other places in *Great Britain*, of his, her, or their intention to pack up, in order to be exported, any such glass, and of the time and place when and where the same is intended to be packed up, to the officer or officers of excise, who shall be appointed for that purpose by the respective commissioners of excise in *England* and *Scotland*; and such officer or officers shall

Glass may be exported on the conditions herein specified.

Regulations for the exportation of other exciseable commodities. See 25 Geo. 3. c. 74. s. 12 & seq.

Notice of packing 12 hours within, 24 without the limits, specifying time and place.

Entering broken or waste glass to obtain a drawback, 100l. 17 Geo. 3. c. 39. s. 37.

shall attend to see such glass packed up, and the same shall be packed up in the presence of such officer or officers, and shall be secured with such fastenings, and sealed with such seal or mark, or seals or marks, and in such manner, as the said respective commissioners shall direct; and if any person shall open such package, or wilfully destroy or deface such seal or mark, or seals or marks, (save and except the officer of excise at the port of exportation, as herein-after mentioned), every person so offending shall forfeit and lose the sum of twenty pounds for every such offence, and the officer or officers who saw the said glass packed up shall take an account of the kind and quantities of the said glass so intended to be exported, and make a return thereof to the officer who shall be appointed by such commissioners, or the major part of them, to receive the same at the port of exportation, without any fee or reward for so doing: Provided always, That if the person or persons, so intending to pack up such glass, shall not begin and proceed to pack up the same at the time mentioned in such notice, or within one hour after such time, then such notice shall be void; and such person or persons, so intending to pack up such glass, shall be obliged to give a fresh notice to such officer or officers, of the time and place when and where such glass is intended to be packed up in order to be exported; and the person or persons, so intending to export such glass, shall also give six hours notice of the time and place of shipping such glass, unto the officer of excise of the place where the same shall be shipped, who shall attend and see the same put on ship-board; and the exporter of the said glass shall also, before the shipping the same, give sufficient security, to be approved by the respective commissioners of excise, or any one or more of them, or the person appointed by them, or the major part of them respectively, for that purpose, in treble the value of the duty intended to be drawn back, that the particular quantity of glass so intended to be exported, and every part thereof, shall be shipped and exported, and shall not be unshipped, unloaded, or laid on land, or put on board any other ship or vessel in Great Britain, shipwreck, or other unavoidable accident, excepted; which security the officer of excise of the port where the said glass shall be exported is hereby directed to take, in his Majesty's name, and to his Majesty's use; and the said exporter shall make oath, that he believes the duties upon the materials whereof such glass is made had been fully paid, and that such glass is the same that is described in the account sent as aforesaid by the officer in whose presence the same was packed, to the officer attending the shipping (which oath the surveyor or supervisor, or other officer appointed by the said respective commissioners, or the major part of them, for that purpose, is hereby authorized to administer); and the said surveyor or supervisor, or other officer aforesaid, and the officer who attended the shipping the said glass, being satisfied of the truth thereof, shall, within one month after the exportation of the said glass, give to the exporter, or his, her, or their clerk or manager, a certificate or debenture, expressing the quantities and kinds of such glass so shipped, and that all the duties have been paid in respect of the same, and that security hath been given before the shipping the same, for the due exporting the same; and such certificate or debenture being produced to the collector of the port where the said glass was exported, he shall forthwith pay or allow the persons so exporting the same, or their agent, such drawback or allowance as by the said act, made in the seventeenth year of his present Majesty's reign, is given or allowed upon the exportation to foreign parts, by way of merchandize, of the several and respective species of glass in the said act mentioned; and if such collector shall not have money in his hands to pay the same,

Officer to see the glass packed, and taken and seal it as commissioners shall direct.

Persons opening packages after being sealed and marked by the officer, or destroying or defacing seals or marks, to forfeit 20 l.

The shipping officer may open and examine, &c.

Officer to make a return to the shipping officer.

If packing is not begun in an hour after notice, it is void, and a fresh notice must be given.

Six hours notice also to be given of the time of shipping, and officer to attend;

and security before shipping, that the glass shall be exported, and shall not be reloaded in Great Britain.

Oath of the payment of the duties.

Debenture to be given within a month after the exportation, to entitle the exporter to the drawback, which is to be paid by the collector where exported, or if he has no money, by the commissioners.

See what drawback, 27 Geo. 3. c. 28. s. 4. No debenture but in the name of the real owner, and oath to be made of it, and of the actual exportation. See 26 Geo. 3. c. 40. s. 18 — Exportation by agents. Same clause. Stamp duties on debentures, 8 d. 9 Ann.

c. 23. f. 23; 8 d. 19 then the respective commissioners of excise in *England* or *Scotland* are
Geo. 3. c. 66. f. 1; and 8 d. more, 23 Geo. 3. c. 58 f. 1. (Not in this collection). required to pay the said drawback or allowance out of the duties upon materials used in the making of glass.

No drawback or bounty for goods to Guernsey or Jersey, nor bounty for goods to Ireland, till certificate produced of the landing. 26 Geo. 3. c. 40. f. 19.

No drawback or bounty for goods to Faro or Ferro. 5 Geo. 3. c. 43. f. 31 & 32.
Same drawback to the Isle of Man, (except malt, &c.), as to Ireland. 7 Geo. 3. c. 45. f. 14.

Officer attending the shipping may open or examine packages.

If glass be unshipped or relanded, to be forfeited, over and above the penalty of the bond.

The exporter, and persons concerned in unshipping or relanding, to forfeit 100 l. over and above all other penalties and forfeitures. 17 Geo. 3. c. 39. f. 37.

21 Geo. 3. c. 24. f. 23. (Officer to stamp each ream and bundle of paper; and (f. 33.) paper relanded after security given to obtain a drawback on exportation, forfeited, or the value, over and above the penalty of the bond.)

The same forfeiture on relanding, &c. after exportation under the new regulations. 25 Geo. 3. c. 74. f. 15.

Stamps denoting payment of duties to be taken off paper on exportation, and persons obstructing officers in taking them off, to forfeit 50 l.

Attendance on the package. See 25 Geo. 3. c. 74. f. 12.

IV. Provided always, That it shall be lawful for the officer attending the shipping such glass, if he thinks it necessary, to open or examine such glass at the port of exportation, in order that he may be satisfied that such glass is the same that is described in the account sent to him by the officer in whose presence the said glass was packed: Provided also, That if after the shipping any such glass, and the giving such security as aforesaid, in order to obtain a drawback or allowance of the duties before paid in respect thereof, the same glass, or any part thereof, shall be unshipped, unladed, or laid on land, or put into any other ship or vessel within *Great Britain* (shipwreck, or other unavoidable accident, excepted), that then, and in every such case, over and above the penalty of the bond, which shall be levied and recovered to his Majesty's use, all the said glass which shall be so unshipped, unladed, or laid on land, or put into any other ship or vessel within *Great Britain* (shipwreck, or other unavoidable accident, excepted), or the value thereof, shall be forfeited, and may be seized by any officer of the customs or excise.

V. ' And whereas by an act made in the twenty-first year of his present Majesty's reign, (intituled, *An act for repealing the present duties upon paper, pasteboards, millboards, and scaleboards, made in Great Britain, and for granting other duties in lieu thereof*), it was enacted, That the officer attending to charge the duties upon paper, should stamp or mark each and every ream and bundle of paper, by affixing thereon such mark, stamp, impression, or device, as the respective commissioners of excise should direct or appoint for that purpose: And whereas by the said act, a drawback of the duties, by the said act granted, is allowed upon the exportation of paper to any parts beyond the seas by way of merchandize: And whereas also by the said act it is provided, that if, after the shipping of any such paper, and the giving or tendering such security as is by the said act required, in order to obtain the drawback therein mentioned, the same, or any part thereof, should be relanded in any part of *Great Britain*, that then, and in every such case, over and above the penalty of the bond, which shall be recovered and levied to his Majesty's use, all the said paper which shall be so relanded, or the value thereof, should be forfeited: And whereas it might tend to prevent the relanding such paper in *Great Britain*, if the marks, stamps, impressions, or devices, denoting the charging the duties upon such paper, were to be taken off from every bundle or ream of paper intended to be exported before the same should be packed up in order to be exported; be it therefore enacted by the authority aforesaid, That, from and after the first day of *August* one thousand seven hundred and eighty-six, it shall be lawful for the officer of excise, who shall attend to see such paper packed up in order to be exported, and he is hereby required to take off, or cause to be taken off, or to see taken off, all and every the marks, stamps, impressions, or devices affixed on every ream or bundle of such paper intended to be packed up in order to be exported, from every ream or bundle of such paper before the same is packed up in order to be exported; and if any person or persons shall wilfully hinder or obstruct such officer in the taking off, or causing to be taken off, any such mark, stamp,

or

or impression, or device, or marks, stamps, impressions, or devices, from any ream or bundle of paper so intended to be packed up in order to be exported, he, she, or they so offending, shall, for every such offence, forfeit and lose the sum of fifty pounds.

VI. 'And whereas by another act, made in the last session of Parliament, (intituled, *An act for repealing the duty imposed on tea by an act passed in the last session of Parliament, and for granting other duties in lieu thereof; for repealing so much of several acts as relates to the removal of tea; for directing the officers of excise to examine and certify the exportation of exciseable commodities; and for better securing the duties on candles*); it was enacted, That every chandler or maker of candles, before he, she, or they should begin to work upon or make any course or making of candles whatsoever, should give to the officer of the division or place where such candles were intended to be made, notice in writing of the particular time and hour when he or she should intend to begin to spread cottons, wicks, or rushes, for any such course or making of candles; and also the hour and time when he or she should intend to begin to run in or dip any such cottons, wicks, or rushes, in such manner as is by the said act directed: And whereas chandlers do sometimes, after having given such notice as by the said act is required, and after beginning to spread cottons, wicks, or rushes, leave off and discontinue for long intervals of time to spread cottons, wicks, or rushes, for the same course or making of candles, and thereby not only harras the officers of excise surveying such chandlers unnecessarily, but also get many opportunities of making candles privately and unknown to such officers, and thereby of defrauding his Majesty of his just duties;' for remedy thereof, be it enacted by the authority aforesaid, That, from and after the first day of *August* one thousand seven hundred and eighty-six, when any chandler or maker of candles, after having given such notice as by the said act is required, shall have begun to spread cottons, wicks, or rushes, for any course or making of candles (other than mould candles), such chandler or maker of candles shall proceed and continue, without delay or interruption, to spread all the cottons, wicks, and rushes respectively intended to be used in the same course or making of candles, until he, she, or they shall have finished the spreading of all such cottons, wicks, and rushes respectively; and the hour and time for beginning to run in or dip such cottons, wicks, and rushes respectively, whereof such notice shall be given (as by the said act is required), shall not be more than five hours after the beginning to spread such cottons, wicks, and rushes respectively, whereof such notice shall be given as by the said act is required; and every chandler or maker of candles, from and after the said first day of *August* one thousand seven hundred and eighty-six, shall actually begin to run in or dip such cottons, wicks, and rushes within five hours after he, she, or they shall have begun to spread such cottons, wicks, or rushes, and shall continue to run in or dip such cottons, wicks, and rushes respectively, after he, she, or they shall have so begun to run in or dip, without interruption, until such course of making of candles shall be finished; and if any chandler or maker of candles, after having given such notice as by the said act is required, and after having begun to spread cottons, wicks, or rushes, for any course or making of candles (other than mould candles), shall not proceed and continue, without delay or interruption, to spread all the cottons, wicks, or rushes, intended to be used in that course or making of candles, until he, she, or they shall have finished the spreading of all such cottons, wicks, or rushes, he, she, or they shall have intended to be used, or which shall be used in such course or making

25 Geo. 3. c. 74. s. 27. (Chandlers to give notice of spreading and dipping, on penalty of 50 l.)

Chandlers having begun to spread wicks for other than mould candles, must proceed till all for the course are finished, and must begin to dip in five hours after beginning to spread;

(Notice of dipping void if the time be more than five hours after time specified in notice for beginning to spread, next clause.)

and to continue to dip till the course is finished, on penalty of 50 l. for failure in either case.

Declaration of the judges, &c. before beginning. See 11 Geo. 1. c. 30. s. 27.

Notice of unlocking the main door and moulds. 27 Geo. 3. c. 31. s. 21.

of candles, or shall not actually begin to run in or dip such cottons, wicks, and rushes respectively, within five hours after he, she, or they shall have begun to spread cottons, wicks, or rushes, or shall not continue to run in or dip such cottons, wicks, or rushes, after he, she, or they shall have begun to run in or dip such cottons, wicks, or rushes, without interruption, until such course or making of candles shall be finished, every chandler or maker of candles so offending shall, for every such offence, forfeit and lose the sum of fifty pounds.

If notice of dipping specifies more than five hours after time specified in notice for beginning to spread, to be void.

VII. And be it further enacted by the authority aforesaid, That if in any such notice, as is by the said act required to be given, the hour or time for beginning to run in or dip any cottons, wicks, or rushes, shall be specified to be more than five hours after the time specified in such notice for beginning to spread cottons, wicks, or rushes, such notice shall be of no effect, but be null and void, to all intents and purposes whatsoever, and the chandler or maker of candles giving the same shall be subject and liable to all the same fines, penalties, and forfeitures, as he, she, or they would have been if no notice whatsoever had been given.

Traders required to keep just and sufficient scales and weights. See 10 Geo. 3. c. 44. s. 1.

VIII. ' And whereas many traders, subject to the survey of the officers of excise and inland duties respectively, are severally required, by the laws concerning the duties under the management of the commissioners of excise, to keep just and sufficient scales and weights at the place or places wherein they carry on their respective trades, to be used in taking the account of the stocks of such traders, who are by the said laws respectively required to be aiding and assisting such officers in taking such account: And whereas it frequently happens that evil disposed persons, who are subject to such survey as aforesaid, have frequently hindered and prevented such officers from taking a just and true account of such stock, by concealing heavy or other substances in the commodities belonging to and part of such stock so to be weighed and taken account of by such officers, or by some art, device, or contrivance have prevented and hindered the said officers from taking such account by the means aforesaid, although the scales and weights have been in themselves just and sufficient; for remedy whereof, be it enacted by the authority aforesaid, That if, at any time or times after the first day of *August* one thousand seven hundred and eighty-six, any trader or traders, subject to the survey of any officer or officers of the excise, or inland duties, and who is or are required, by any law or laws relating to the duties of excise, or other duties under the management of the commissioners of excise, to keep just scales and weights, shall, before or after, or in the weighing of his, her, or their stock, or any part thereof, put or suffer, or cause or procure to be put any other substance into the commodity or stock so to be weighed, whereby such officer or officers might be hindered or prevented from taking a just and true account of such stock, as is directed and prescribed by the several acts of Parliament in that case made and provided, or shall forcibly obstruct or hinder, or shall, by any art, device, or contrivance, prevent or impede such officer, or procure or suffer him to be prevented or impeded in taking such just and true account of such stock or commodities as aforesaid, the party offending therein shall, for every such offence, forfeit and lose the sum of one hundred pounds.

Traders who are required to keep just scales and weights, putting any substance into the commodity or stock, or using any art to deceive officer in taking the true weight, or forcibly obstructing him therein, to forfeit 100l.

Using false, unjust, or insufficient scales or weights to defraud, 100l. 10 Geo. 3. c. 44. s. 1; and the scales and weights forfeited, 28 Geo. 3. c. 37. s. 15.

19 Geo. 3. c. 69. s. 7. (Masters of ships having more than 100 lb. of tea, and not belonging to the East India company, or more than 100 gallons of spirits in small casks, (except two gallons each man),

IX. ' And whereas by an act made in the nineteenth year of his present Majesty's reign, (intituled, *An act for the more effectual preventing the pernicious practices of smuggling in this kingdom, and for indemnifying persons who have been guilty of offences against the laws of the customs and excise, upon the terms therein mentioned*); it was enacted, That in all cases where the officers of customs or excise should

should discover and find, on board any ship or vessel coming and arriving from foreign parts, within the limits of any of the ports of this kingdom, more than one hundred pounds weight of tea, not being in the ships belonging to or employed by the united company of merchants of *England* trading to the *East Indies*, or more than one hundred gallons of foreign brandy, or of other foreign spirituous liquors, over and above the quantity of two gallons for every seaman then belonging to and on board such ship or vessel, and being in casks under sixty gallons, the master, or other person having or taking the charge of such ship or vessel, should forfeit the sum of three hundred pounds; and that it should and might be lawful, in such case, for any officer or officers of the customs or excise, and for all other persons acting in their aid and assistance, and they and each of them was and were thereby authorized to arrest, take, and detain the said master, or other person so having the charge or command of such ship or vessel, and to carry and convey the person so taken before any one of his Majesty's justices of the peace residing near to the place where such ship or vessel should then be, or where such person should be arrested and taken, and the person so carried and conveyed should be obliged to enter into a recognizance, as in the said act is directed: And whereas it has been found by experience, that the single recognizance of the person directed by the said act to enter into the same is ineffectual to answer the good purposes by the said act intended; be it therefore enacted by the authority aforesaid, That, from and after the first day of *August* one thousand seven hundred and eighty-six, every person so carried and conveyed before any one of his Majesty's justices of the peace, according to the directions in the said in part recited clause, shall be obliged to enter into a recognizance to his Majesty, his heirs and successors, before such justice, with one other sufficient surety, to be approved of by such justice, in the sum of three hundred pounds, (which recognizance such justice is hereby required to take), with condition to enter an appearance in the courts of exchequer in *England* and *Scotland* respectively, within the first four days of the term next ensuing such arrest, to any information which shall or may be exhibited against him; and such justice shall and is hereby required forthwith to transmit every such recognizance to the King's remembrancer in such of the said respective courts; and if such person shall refuse to enter into such recognizance as aforesaid, then such justice shall commit such person to the next county gaol, there to remain until he shall enter into such recognizance.

to forfeit 300 l. and to be taken before a justice, and enter into a recognizance.)

Such masters to enter into a recognizance with one sufficient security, for 300 l. to enter appearance to information, and refusing to do so, to be imprisoned.

Hovering ships. See 24 Geo. 3. stat. 2. c. 47. s. 1.

X. And be it further enacted by the authority aforesaid, That if any person or persons shall, after the said first day of *August* one thousand seven hundred and eighty-six aforesaid, knowingly receive, buy, or have in his, her, or their custody or possession, any *British* spirits, soap, or candles, after the same shall be removed from the respective places where the same were made or manufactured, and where the same ought to have been charged with the duties payable in respect thereof, before the said duty or duties, to which the same shall be liable, have been charged, or before such *British* spirits, soap, or candles, have been lawfully condemned as forfeited, the person or persons offending therein, whether he, she, or they have or have not, or do or do not claim or pretend to have, any property or interest therein, shall, for every such offence, forfeit and lose all such *British* spirits, soap, and candles so received, bought, or had in his, her, or their custody or possession, and treble the value thereof.

Persons receiving, buying, or having in possession *British* spirits, soap, or candles, removed before the duties have been charged, forfeit the same, and treble the value.

Distiller, rectifier, dealer, or retailer, fraudulently making, or having in possession British spirits without a permit, to lose the benefit of his licence; and if a distiller, rectifier, or dealer, entry void, and no new licence for a month. 26 Geo. 3. c. 73. s.

45. (Temporary act. See the list at the commencement.)
 Penalties for removing *British* spirits. 6 Geo. 1. c. 21. s. 17. Soap and candles. 23 Geo. 2. c. 21. s. 30.
 Receiving *British* spirits. 6 Geo. 1. c. 21. s. 13. and references thereto.

Value to be estimated at the price of the best articles of the sort in London.

Proof to be admitted in any prosecution whatever, of officers acting as such, without producing or proving their particular commission or authority.

Proof in any prosecution relating to his Majesty's duties, of keeping an office of excise, or exercising office sufficient, without producing the hand writing of the commissioners. 6 Geo. 1. c. 21. s. 24.

On trial of informations, indictments, &c. relative to his Majesty's duties, proof of being reputed an officer, or exercising office, sufficient, without producing or proving the commission, &c. 11 Geo. 1. c. 30. s. 32.

Prosecutions for penalties to be in the name of the Attorney general, or of an officer of the customs or excise, or to be void.

No information for penalties inflicted by the laws of customs, excise, or salt duties, unless in the name of the Attorney general, or some officer. 12 Geo. 1. c. 28. s. 28. *And this extended to informations upon* 14 Geo. 3. c. 72. (*British calicoes.*) See that act, s. 12.

Attorney general may enter a noli prosequi, next clause.

Attorney general may enter a noli prosequi in any action by officers for fines or forfeitures.

This particularly enacted with regard to penalties under 26 Geo. 3. c. 59. (*Wine.*) See that act, s. 62.

XI. And be it further enacted and declared, That the value of such *British* spirits, soap, and candles respectively so forfeited shall, from time to time, be deemed and taken to be according to, and at the rate and rates, price and prices, as the best goods, wares, merchandizes, and commodities of the like sorts, kinds, and denominations, do or shall bear and sell for in *London*, at the time when such penalty shall be incurred.

XII. And be it further enacted by the authority aforesaid, That if, upon the trial of any indictment, information, action, suit, or prosecution whatsoever, or in any proceedings relative thereto, any question shall arise whether any person be an officer of any branch of his Majesty's revenues, or commissioned or deputed to act as such, proof shall and may be made and admitted, that such person was reputed to be or had as such exercised such office, or acted under such commission or deputation, at the respective time and times when the matter or matters in controversy upon such trial or trials, or other proceedings, shall happen to have been done or committed, or omitted to have been done or performed, without producing or proving the particular commission, deputation, or other authority whereby such officer was constituted and appointed; and that in every such case such proof shall be deemed and taken, by all judges, justices, or commissioners, before whom any such trial or proceeding shall be had, to be good and legal evidence, unless by other evidence the contrary shall be made to appear; any law or usage to the contrary thereof notwithstanding.

Appointment, &c. of officers. 12 Car. 2. c. 24. s. 33.

XIII. And be it further enacted by the authority aforesaid, That, from and after the said first day of *August* one thousand seven hundred and eighty-six, it shall not be lawful for any person or persons whatsoever to commence, prosecute, enter, or file, or cause or procure to be commenced, prosecuted, entered, or filed, any action, bill, plaint, or information, or actions, bills, plaints, or informations, in any of his Majesty's courts, against any person or persons, for the recovery of any fine, penalty, or forfeiture, fines, penalties, or forfeitures, made or incurred by virtue of any act or acts now in force, or hereafter to be made, relating to either of his Majesty's revenues of customs or excise, unless the same be commenced, prosecuted, entered, or filed, in the name of his Majesty's attorney general, or in the name or names of some officer or officers of some or one of his Majesty's said revenues; and if any action, bill, plaint, or information, actions, bills, plaints, or informations, is or are commenced, prosecuted, entered, or filed, in any other person or persons name or names, than is in that behalf before mentioned, the same, and all proceeding thereupon had, are hereby declared to be null and void; and the said court or courts, where such action, bill, plaint, or information, or actions, bills, plaints, or informations, is, are, or shall be so commenced, prosecuted, entered, or filed, shall not permit or suffer any proceeding or proceedings to be had thereupon.

XIV. And be it further enacted by the authority aforesaid, That in case any prosecution shall be commenced or depending by any officer or officers of either of his Majesty's revenues of customs or excise, for the recovery of any fine, penalty, or forfeiture, fines, penalties, or forfeitures, incurred by virtue of any act or acts of Parliament now in force, or hereafter to be made, relating to either of his Majesty's said revenues, it shall and may be lawful for his Majesty's attorney general, in case it shall appear to his satisfaction that such fine, penalty, or forfeiture, or fines, penalties, or forfeitures, was or were incurred with-
out

out any intention of fraud, to stop all further proceedings, by entering a *Noli prosequi*, or otherwise, on every such information, as well with respect to the share of such forfeiture, fine, penalty, or fines, penalties, or forfeitures, to which any such officer or officers shall or may claim to be intitled, as to the share thereof belonging to his Majesty; any law to the contrary thereof in anywise notwithstanding.

XV. ' And whereas the laws already made for the securing the duties of excise imposed on rum or spirits of the growth, produce, or manufacture of his Majesty's *British* sugar plantations, imported into the kingdom of *Great Britain* directly from the said sugar plantations, or any of them, have been found insufficient and ineffectual; for remedy whereof, be it enacted by the authority aforesaid, That, from and after the first day of *August* one thousand seven hundred and eighty-six, it shall and may be lawful for the officers of his Majesty's revenue of excise, or any of them, from time to time, and at all times, by day and by night (and if in the night-time, in the presence of a constable or other officer of the peace), upon previous notice for that purpose having been given to any such importer or proprietor, importers or proprietors, or left at his, her, or their dwelling house, or with his, her, or their known agent or servant, usually entrusted with the key of the lock affixed to any such warehouse by such importer or proprietor, importers or proprietors, by the space of one hour, or more, to enter into all and every such warehouses, and by tasting, gaging, or otherwise, to take an account of the quantity and quality of all rum, spirits, strong waters, or other liquors, as shall, at the time of such his or their entry, be found therein; and also to take a sample or samples of all such rum, spirits, strong waters, or other liquors, not exceeding half a pint in the whole out of each cask or other vessel containing the same, paying, if demanded, at and after the rate of three shillings for each and every gallon of such rum, spirits, or strong waters, and at and after the rate of three shillings for each and every gallon of such other liquors; and in case any such importer or proprietor, importers or proprietors, or any agent, servant, or workmen to him, her, or them belonging, shall, after such notice given as aforesaid, hinder or refuse the said officer or officers to enter into any such warehouse or warehouses to take such account as aforesaid, or shall refuse to permit or suffer any such officer or officers to take any such samples as aforesaid, upon his or their offering to pay for the same as aforesaid, or shall anywise obstruct or hinder him or them in taking such sample or samples, such importer or proprietor, importers or proprietors, shall, for every such offence, forfeit the sum of two hundred pounds.

XVI. And be it further enacted by the authority aforesaid, That, from and after the first day of *August* one thousand seven hundred and eighty-six, upon oath made by any credible person or persons, that he, she, or they, have reason to suspect or believe that the proprietor or importer, proprietors or importers, of such rum or spirits lodged and put into any warehouse or warehouses, under the direction and authority of the statute in that case made and provided, or any other person or persons whatsoever, do mean and intend, without the privity, consent, and knowledge of the officer or officers of his Majesty's revenue of excise, within whose district or division such warehouse or warehouses shall be situated, in the night-time to enter or go into such warehouse or warehouses, wherein such rum or spirits are or shall be so lodged and put, or that such proprietor or importer, proprietors or importers, or any other person or persons whatsoever, shall at any time actually be in such warehouse or warehouses without the privity and consent of such officer or officers as aforesaid, it shall and may be lawful

Officers, on one hour's notice, may enter warehouses, gauge rums, &c. from the *British* sugar plantations, and take samples, paying at 3s. per gallon, (if in the night with a constable), and obstruction 200l.

Constable refusing to be present on request, when his presence required by law, 20l. 11 Geo. 1. c. 30. s. 31.

Warrant to enter forcibly, next clause.

Officer may take samples of rum for exportation or stores, and obstruction 100l. 28 Geo. 3. c. 37. s. 16 & 17.

Securing the warehouses. See 15 Geo. 2. c. 25. s. 7.

Opening the warehouse without the officer, 500l. 17 Geo. 3. c. 52. s. 15.

Unfair increase or decrease. This act, s. 17.

Warrants may be granted by one commissioner within, or one justice without the bills, on oath of a credible person, to officers, forcibly to enter warehouses, when intended to be visited in the night, or at any time when persons actually therein, without their knowledge.

Entering on notice, preceding clause.

Opening the warehouse without the officer, 500l. 17 Geo. 3. c. 52. s. 15.

Unfair increase or decrease, next clause.

lawful to and for any one or more of the commissioners of excise, within the limits of the weekly bills of mortality, or any one or more of the justices of the peace in any other part of *Great Britain*, (which oath they the said commissioners, and justices of the peace, respectively, are hereby authorized to administer), from time to time, to issue their respective warrants, authorizing and requiring any officer or officers of excise (with the assistance of a constable, or other peace officer) to enter into such warehouse and warehouses, by force or otherwise, and that every such warrant shall and may be obeyed and executed accordingly; and if such proprietor or importer, proprietors or importers, or other person or persons whatsoever, shall hinder or refuse the said officer or officers, or any other person or persons, in his aid or assistance, from entering such warehouse or warehouses, or shall hinder or obstruct the said officer or officers in the due execution of the said warrant, the person or persons offending therein shall, for every such offence, forfeit and lose the sum of two hundred pounds.

Constable refusing to be present, 20 l. 11 Geo. 1. c. 30. s. 31.

Persons obstructing officers to forfeit 200 l.

If an unfair increase or decrease be found in the stock of rum, &c. in any warehouse, the proprietor to forfeit 500 l.

XVII. And be it further enacted by the authority aforesaid, That if, from and after the first day of *August* one thousand seven hundred and eighty-six, any officer or officers of excise shall discover and find in such warehouse or warehouses, any increase of rum or spirits (other than and except such as shall arise from such rum or spirits as shall have been imported and landed as aforesaid, and lodged and put into such warehouse or warehouses, under the direction and authority of the statutes in that case made and provided) over and above the quantity of rum or spirits which the officer found in such warehouse or warehouses at the time of the last preceding survey upon such warehouse or warehouses, or shall discover and find, in such warehouse or warehouses, any decrease of rum or spirits (other than and except such decrease as shall arise from such rum or spirits delivered out of such warehouse or warehouses, according to the form of the statutes in that case made and provided, or as shall arise from leakage or other unavoidable accident) under and below the quantity of rum or spirits which the officer found in such warehouse or warehouses at the time of the last preceding survey upon such warehouse or warehouses, such increase or decrease shall be deemed and taken to have been made by means of the proprietor or importer, proprietors or importers, of such rum or spirits so imported and landed, and lodged and put into such warehouse or warehouses, under the direction and authority of the statute in that case made and provided, having by some means, act, device, or contrivance, opened such warehouse or warehouses, not in the presence of the proper warehouse-keeper, or other officer of excise, whose business it is to attend with the key to open the same; and in every such case such importer or proprietor, importers or proprietors, shall forfeit and lose, for every such offence, five hundred pounds.

Opening warehouses, 500 l. 17 Geo. 3. c. 52. s. 15.

XVIII. And whereas persons who have been guilty of assaulting or obstructing officers of the customs or excise in the due execution of their offices, or of rescuing, or attempting to rescue, goods seized by such officers, or of offences against the laws respecting quarantine, being prosecuted for the same by indictment or information in his Majesty's court of King's Bench, do frequently escape punishment by reason that such persons have not been usually put under any recognizance to answer such indictment or information, unless in cases where some specific pecuniary penalty is imposed, or where the offence having been committed in the county of *Middlesex*, an indictment for the same has been originally found in the said court of King's Bench; for remedy thereof, be it further enacted by the authority aforesaid, That whenever any person or persons shall be charged with assaulting or obstructing any officer or officers of the customs

Persons assaulting officers, or their assistants, or rescuing, or

customs or excise, in the due execution of his or their office or offices, or any person or persons acting in his or their aid or assistance, or with rescuing, or attempting to rescue by force any uncustomed or prohibited goods, after seizure thereof by such officer or officers, or with any offence against any law respecting quarantine, and the same shall be made appear to any judge of his Majesty's court of King's Bench, by affidavit or by certificate of an indictment or information being filed against such person or persons in the said court for such offence, it shall and may be lawful for such judge to issue his warrant in writing under his hand and seal, and thereby to cause such person or persons to be apprehended and brought before him, or some other judge of the said court, or before some one of his Majesty's justices of the peace, in order to his, her, or their being bound to the King's Majesty with two sufficient sureties in such sum as in the said warrant shall be expressed, with condition to appear in the said court at the time mentioned in such warrant, and to answer to all and singular indictments or informations for any the offences aforesaid; and in case such person or persons shall neglect or refuse to become bound as aforesaid, it shall be lawful for such judge, or justice of the peace, respectively, to commit such person or persons to the common gaol of the county, city, or place, where the offence shall have been committed, or where he, she, or they shall have been apprehended, until he, she, or they shall have become bound as aforesaid, or shall be discharged by order of the said court of King's Bench in term time, or by one of the judges of the said court in vacation; and the recognizance or recognizances to be taken thereupon shall be returned and filed in the said court, and shall continue in force until such person or persons shall have been acquitted of such offence, or in case of conviction, shall have received judgement for the same, unless sooner ordered by the said court to be discharged.

XIX. And be it further enacted by the authority aforesaid, That all fines, penalties, and forfeitures, imposed by this act, shall be sued for, recovered, levied, or mitigated, by such ways, means, or methods, as any fine, penalty, or forfeiture, may be sued for, recovered, levied, or mitigated, by any law or laws of excise, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at Westminster, or in the court of exchequer in Scotland, respectively; and that one moiety of every such fine, penalty, or forfeiture, shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall inform, discover, or sue for the same.

XX. And be it further enacted by the authority aforesaid, That if any action or suit shall be brought or commenced against any person or persons, for any thing by him or them done in pursuance of this act, such action or suit shall be commenced within one month next after the matter or thing done, and shall be laid in the proper county; and the defendant or defendants in such action or suit may plead the general issue, and give this act and the special matter in evidence, at any trial to be had thereupon; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, or discontinue his, her, or their action or prosecution, or judgement shall be given against him, her, or them, upon demurrer or otherwise, then such defendant or defendants shall have treble costs awarded to him, her, or them, against such plaintiff or plaintiffs.

attempting to rescue prohibited goods, to be bound with two sureties to appear to informations in the King's Bench.

Punishment for assaulting or obstructing officers, or their assistants, or rescuing, &c. See 19 Geo. 2. c. 34. s. 1.

Persons refusing to become bound, to be imprisoned.

Penalties and forfeitures how to be recovered and applied.

Summary jurisdiction. See 12 Car. 2. c. 24. s. 45.

Limitation of actions to one month; and general issue, and treble costs.

Actions limited to three months, with general issue, treble costs, notice and other regulations, in all excise cases. See 23 Geo. 3. c. 27. s. 27. and the following clauses.

Anno vicesimo sexto

GEORGE III. Regis.

C A P. LXXVIII.

An Act for better securing the Duties on Paper printed, painted, or stained, in Great Britain.

10 Ann. c. 19. (s. 45.)
 (Printers, painters, or
 stainers of paper, to
 make entry of all made
 fit for use every six
 weeks; and (s. 47.)
 to pay the duty within
 the next six weeks.)

‘ **W**HEREAS, notwithstanding the laws already made for
 ‘ securing the duties on paper printed, painted, or stained, in
 ‘ Great Britain, to serve for hangings and other uses, many
 ‘ frauds are frequently practised, to the great loss of the revenue, and
 ‘ to the injury of the fair trader, by evil-minded and indigent persons,
 ‘ who are encouraged in their evil practices by the length of time
 ‘ allowed by law for the payment of those duties, and for the want of
 ‘ some further regulations: And whereas, by an act of Parliament
 ‘ passed in the tenth year of the reign of Queen Anne, intituled, *An act*
 ‘ *for laying several duties upon all soap and paper made in Great Britain,*
 ‘ *or imported into the same; and upon chequered and striped linens im-*
 ‘ *ported; and upon certain silks, callicoes, linens, and stuffs printed,*
 ‘ *painted, or stained; and upon several kinds of stamped vellum, parchment,*
 ‘ *and paper; and upon certain printed papers, pamphlets, and advertise-*
 ‘ *ments, for raising the sum of eighteen hundred thousand pounds, by way*
 ‘ *of a lottery, towards her Majesty's supply; and for licensing an additional*
 ‘ *number of hackney chairs; and for charging certain stocks of cards and*
 ‘ *dice; and for better securing her Majesty's duties to arise in the office for*
 ‘ *the stamp duties by licences for marriages, and otherwise; and for relief*
 ‘ *of persons who have not claimed their lottery tickets in due time, or have*
 ‘ *lost exchequer bills or lottery tickets; and for borrowing money upon stock,*
 ‘ *part of the capital of the South Sea company, for the use of the publick;*
 ‘ it was, among other things, enacted, That, from and after the four
 ‘ and twentieth day of June one thousand seven hundred and twelve,
 ‘ during the continuance of the duties upon paper, all and every per-
 ‘ son and persons who should print, paint, or stain any paper in Great
 ‘ Britain should, once in every six weeks, make a true entry in writ-
 ‘ ing at the next office for the said duties upon paper, of all the paper
 ‘ by him, her, or them severally made fit for use within such six weeks
 ‘ respectively; and that all and every person and persons who should
 ‘ print, paint, or stain any paper in Great Britain, should from time
 ‘ to time, within six weeks after he, she, or they should make, or
 ‘ ought to have made, such entry as aforesaid, pay and clear off all
 ‘ the said duties for all such paper as should by them respectively be
 ‘ printed, painted, or stained, so as to be fit for use or sale: And
 ‘ whereas the allowing so long a time for the making the entries, and
 ‘ for the paying the duties as aforesaid, hath been found prejudicial to
 ‘ the revenue; for remedy thereof, be it enacted by the King's most
 ‘ excellent Majesty, by and with the advice and consent of the Lords
 ‘ spiritual and temporal, and Commons, in this present Parliament
 ‘ assembled, and by the authority of the same, That, from and after the
 ‘ first day of September one thousand seven hundred and eighty-six, so
 ‘ much of the said act as requires any printer, painter, or stainer of
 ‘ paper,

The recited clauses
 repealed.

paper, to make such entries, once in every six weeks, of all paper by him, her, or them printed, painted, or stained, within such six weeks, or to pay and clear off all duties for the same within six weeks after he, she, or they should make, or ought to have made, such entries as aforesaid, shall be repealed, save only and except in all cases relating to the recovering any arrears, which may at that time remain unpaid of the said duties, or to any penalty or forfeiture which shall have been incurred upon, or at any time before the said first day of September one thousand seven hundred and eighty-six.

II. And be it further enacted by the authority aforesaid, That, from and after the said first day of September one thousand seven hundred and eighty-six, all and every person and persons who shall print, paint, or stain any paper in *Great Britain*, to serve for hangings or other uses, shall, once in every fortnight, make a true entry in writing at the next office for the said duties, of all the paper by him, her, or them printed, painted, or stained, within such fortnight respectively, which entries shall contain the just kinds and quantities thereof respectively, on pain to forfeit, for every neglect of such entry, the sum of fifty pounds; which entries shall be made upon oath (or, in case of a quaker, upon solemn affirmation) of the printer, painter, or stainer of such paper, or of his, her, or their chief workman or servant employed in the printing, painting, or staining such paper, according to the best of his, her, or their knowledge or belief; which oaths or affirmations shall and may be administered by the proper collector, supervisor, or surveyor of the said duties of the district or division within which such printer, painter, or stainer of paper doth inhabit, without any fee or charge for the same.

III. And be it further enacted, That all and every person and persons, who shall print, paint, or stain any paper in *Great Britain*, shall, from time to time, within a fortnight after he, she, or they shall have made, or ought to have made, such entry as aforesaid, pay and clear off all the duties for all such paper as shall by them respectively be printed, painted, or stained, upon pain of forfeiting, for every default therein, double the sum of the said duty whereof the payment shall be so neglected; and that no such person, after such default in payment made, shall sell, deliver, or carry out, any such printed, painted, or stained paper, until he or she hath paid and cleared off his or her duty as aforesaid, upon pain to forfeit double the value of the goods so sold, delivered, or carried out.

V. And whereas by a certain other act of Parliament, passed in the first year of the reign of King George the first, intituled, *An act for charging and continuing the duties on malt, mum, cyder, and perry, for the service of the year one thousand seven hundred and sixteen; and for compelling several receivers to finish and clear their accounts; and for making duplicates of exchequer bills, lottery tickets, and orders, lost, burnt, or destroyed; and for enlarging the time for adjusting claims to certain benefit tickets; and for allowing the charge of executing the lottery act, for the service of the year one thousand seven hundred and ten; and for recovering monies of several land taxes, resting in the hands of collectors or constables at Saint Albans; and for preventing frauds in the duties upon soap; and for limiting a time for persons who have certain annuities for life or lives, to demand the payments thereupon at the exchequer; and for preventing frauds in the duties relating to printed and painted paper, callicoes, and other things therein mentioned; it was, among other things, enacted, That before any paper should be printed, painted, or stained, the officers for the duties thereon should be permitted to take accounts of the quantities and dimensions of all paper for printing, painting, or staining, which, at any time or*

Entries to be made every fortnight on oath, of all paper printed, painted, or stained, on penalty of 50*l*.

Payment of duty, next clause.

Entry of places. See *f*. 16.

Charge by the officer, *f*. 9.

Entries to be at the next market town. 10 Ann. c. 19. *f*. 46.

Duties to be paid within a fortnight after such entries are or ought to be made, on penalty of double the duties.

The paper, materials, and utensils, liable. See 10 Ann. c. 19. *f*. 55.

If after default goods are delivered before the duties are paid, double their value to be forfeited.

1 Geo. 1. c. 36. *f*. 17. (Every sheet and piece of paper before printing, &c. to be marked with the stamp provided for silks, calicoes, &c.)

Paper begun to be stained, &c. before measured and marked at both ends with a frame mark denoting the measure, &c. to be forfeited, and 20*l.* penalty incurred for every piece.

Obliterating frame marks, *s.* 14.

Providing frame marks, *s.* 13.

Counterfeiting frame marks, 100*l.* *s.* 13.

Affixing frame marks already used, 50*l.* and the paper, *s.* 15.

Found without frame mark or stamp at printer's, &c. or dealer's, or being longer by half a yard, forfeited, and 50*l.* *s.* 18.

Marking pieces cut for samples, *s.* 8.

Duty stamp, *s.* 9.

Removing, *s.* 9.

Paper for which the duties shall have been charged before *Sept.* 1, 1786, may be stamped before *Jan.* 1, 1787.

After the said day every piece or single sheet found in the possession of a printer or dealer, to be forfeited if not stamped.

Warrant to search for unstamped paper, *s.* 17.

Lejs than a whole

'times, should be in the custody or possession of any such printer, painter, or stainer, and upon taking such account thereof, should mark or stamp every sheet and piece thereof with a stamp or seal, provided as by the said act is directed: And whereas the stamping every sheet of paper, in cases where many sheets of paper are afterwards joined together in one piece, in order to be printed, painted, or stained, is found insufficient to secure the duties on such paper, and it is necessary that some further additional mark or stamp should be put on every such piece of paper, or sheet of paper, where a single sheet shall be printed, painted, or stained;' be it further enacted by the authority aforesaid, That, from and after the said first day of *September* one thousand seven hundred and eighty-six, every printer, painter, or stainer of paper, in *Great Britain*, to serve for hangings and other uses, before he, she, or they shall print, paint, or stain, any piece of paper, or any sheet of paper, where a single sheet of paper shall be printed, painted, or stained, shall produce and shew such piece of paper, or such sheet of paper, to the proper officer for the said duties, and such officer shall take an account thereof; and in case such officer finds that every sheet thereof is marked or stamped as by the aforesaid act is required, he shall measure the same, and mark such piece of paper, or such sheet of paper, where a single sheet shall be printed, painted, or stained, at both ends thereof, with a frame mark, denoting the measure thereof, and with such other number or mark as the commissioners for the said duties shall direct; and in case any printer, painter, or stainer of paper, shall begin to print, paint, or stain any piece of paper, or any sheet of paper, where a single sheet of paper shall be printed, painted, or stained, before the same shall have been measured and marked at both ends thereof by the officer for the said duties, as by this act is directed, every such piece or sheet of paper shall be forfeited, and may be seized by any officer for the said duties, and the printer, painter, or stainer, in whose possession the same shall be found, shall also forfeit the sum of twenty pounds for every such piece of paper or sheet of paper so printed, painted, or stained, without having been measured and marked as aforesaid.

VI. And, to the end that paper printed, painted, or stained, and already charged with the duties thereon, may not be improperly seized; be it further enacted by the authority aforesaid, That at any time before the first day of *January* one thousand seven hundred and eighty-seven, any printer, painter, or stainer of paper, or any dealer in printed, painted, or stained paper, may give two days notice to the proper officer for the said duties, that he desires to have such printed, painted, or stained paper, which has been already charged with the said duties before the first day of *September* one thousand seven hundred and eighty-six, to be marked and stamped according to the directions of this act; and such officer, having received such notice as aforesaid, shall attend, and in case he shall find that every sheet of such paper is marked or stamped as by the said former acts is required, he shall stamp or seal every piece of such paper so already charged with the said duties, and every sheet, where a single sheet is printed, painted, or stained, at both ends thereof, with such stamp or seal as is by this act directed to be used, to denote that the duties have been charged thereupon, or with such other stamp or seal as the commissioners for the said duties shall direct to be used; and from and after the said first day of *January* one thousand seven hundred and eighty-seven, every piece of paper printed, painted, or stained, and every sheet of such paper, where a single sheet shall be printed, painted, or stained, that shall be found in the possession of any printer, painter, or stainer of any paper, or of any dealer therein, shall be deemed to have been printed,

painted,

painted, or stained after the said first day of September one thousand seven hundred and eighty-six; and in case the same shall not be stamped and sealed at both ends thereof, as by this act is directed, the same shall be forfeited, and may be seized by any officer of the excise or for the said duties.

a yard, forfeited, and 50l. See f. 18.

Frame marking, preceding clause.

VIII. ' And whereas printers, painters, or stainers of paper may frequently have occasion to cut pieces of paper, printed, painted, or stained, into remnants or parts for samples, or for other purposes, be it enacted by the authority aforesaid, That when any printer, painter, or stainer of paper shall be desirous of cutting any piece or pieces of paper, printed, painted, or stained, into remnants or parts, such printer, painter, or stainer, shall give six hours notice to the proper officer for the said duties, and such officer shall attend and see the frame marks and stamps put, as herein-before directed, at both ends of every such piece of paper, cut off every such piece or pieces of paper; and after having seen such piece or pieces of paper cut into remnants or parts, shall stamp or mark every such remnant or part, at each end thereof, with such stamps or marks as the commissioners for the said duties shall from time to time direct, which stamps or marks the commissioners for the said duties are hereby authorized to provide for that purpose.

Pieces may be cut for sampler, in officer's presence, on six hours notice, and must be marked by the officer on every sample at each end.

Duty stamp at both ends of each piece. See next clause.

Remnants found unmarked. See f. 18.

Frame marking, f. 5.

Commissioners to provide stamps.

IX. ' And whereas divers printers, painters, or stainers of paper do frequently obtain long delays of charging the duties upon paper by them printed, painted, or stained, upon pretence that they intend to add some other colour or some other figure to the same, and that the same is not finished, which delays are detrimental to the revenue; for remedy thereof, be it enacted by the authority aforesaid, That, from and after the said first day of September one thousand seven hundred and eighty-six, as soon as any paper shall be printed, painted, or stained with any colour, or with any figure, the officer for the said duties shall take an account of the same, and shall charge the duties for the same, and shall stamp or seal every piece of such paper, or every sheet, where any single sheet shall be printed, painted, or stained, at both ends of every such piece or sheet, with a stamp or seal, to denote that the duties have been charged thereon; and if any printer, painter, or stainer of paper shall remove, carry, or send away, or suffer to be removed, carried, or sent away, any piece or sheet of printed, painted, or stained paper, before the same shall have been taken account of, and stamped or sealed at both ends thereof by the officer, to denote the charging the said duties, every such printer, painter, or stainer of paper shall forfeit, for every such offence, the sum of fifty pounds, and all such printed, painted, or stained paper, so removed without being stamped or sealed by the officer, to denote the charging the said duties, and being found in the possession of any dealer in printed, painted, or stained paper, shall be forfeited, and may be seized by any officer for the said duties.

Duties to be charged as soon as paper is stained with any colour, and the paper to be stamped at both ends.

(a)

50l. penalty to be incurred for paper removed before stamp, with forfeiture of the paper.

Removing paper before account taken, without two days notice, 20l. 10 Ann. c. 19. f. 51.

Removing before each piece marked, (with the linen stamp on taking first account), 20l. and forfeiture, if found in the possession of a dealer.

Warrant to search for unstamped paper, This act, f. 17.

1 Geo. 1. stat. 2. c. 36. f. 18.

Keeping charged paper separate, f. 11.

X. And, for the better prevention of frauds, be it further enacted, That in case any officer or officers for the said duties on paper printed, painted, or stained, shall miss any quantity or quantities of such paper

Officer to charge the duties for paper missing after frame marked, (f. 5.), un-

(a) Officers not to damage the paper, f. 13.

Unstamped paper forfeited if found at printer's, &c. or dealer's. See f. 18.

Marking paper cut for samples, preceding clause.

Marking each sheet before printed. 1 Geo. 1. stat. 2. c. 36. f. 17.

Providing stamps, and counterfeiting them, &c. f. 13.

Charge for paper missing, next clause.

Frame marking, f. 5.

le's he receive satisfaction what is become of it.

If officer miss paper of which first account taken, (on marking with the linen, &c. stamp) he may charge it. 1 Geo. 1. stat. 2. c. 36. f. 17.

Paper not charged with the duties to be kept separate, on penalty of 50*l*.

Maker to keep paper not surveyed and taken account of, separate from other paper 48 hours, unless sooner surveyed, &c. 51., 10 Ann. c. 19. f. 52.

Persons fraudulently concealing paper to forfeit 100*l*.

201. 10 Ann. c. 19. f. 53.

Paper found in private place forfeited, or the value. 10 Ann. c. 19. f. 54.

Paper marked or unmarked, found in place of which no notice given, forfeited, and 50*l*. This act, f. 16.
Warrant to search for unstamped paper, f. 17. Removing before stamp, f. 9.

Commissioners to provide proper frame marks to denote the measure, and stamps to denote the charging of the duty, and may alter or renew them; and officers in marking to do the least possible damage.

Each sheet, before printing, &c. to be marked with the stamp for linens, &c. See 1 Geo. 1. stat. 2. c. 36. f. 17 & 18.

Marks for remnants, This act, f. 8.

Stamping, f. 9.

Frame marking, f. 5.

Penalty on forging frame marks, 100*l*.

Forging the stamp to denote the charging of the duty, death.

Affixing frame marks or stamps already used, 50*l*. and the paper, f. 15.

Selling with a counterfeit stamp, 100*l*.

whereof he had taken an account, and marked the same with a frame mark, and shall not, upon reasonable demand, receive satisfaction what is become of the same, then, and in such case, it shall and may be lawful for such officer to charge such printer, painter, or stainer of paper with the duties of such paper so missing, as if the same were actually printed, painted, or stained.

Charge when printed, &c. f. 9.

XI. And be it further enacted by the authority aforesaid, That every printer, painter, or stainer of any such paper as aforesaid, shall, from time to time, keep all the paper by him, her, or them respectively printed, painted, or stained, and which shall not have been stamped and charged by the proper officer for the said duties, separate and apart from all other printed, painted, or stained paper which shall have been stamped and charged by such officer, on pain to forfeit, for every offence therein, the sum of fifty pounds.

XII. And be it further enacted by the authority aforesaid, That if any printer, painter, or stainer of paper, shall fraudulently hide or conceal, or cause to be hid or concealed, any printed, painted, or stained paper, or any paper marked for printing, painting, or staining, with intent to defraud his Majesty of his just duties thereon, then, and in every such case, the party so offending shall forfeit the sum of one hundred pounds for every such offence.

XIII. And be it further enacted by the authority aforesaid, That the commissioners for the said duties shall, on or before the said first day of *September* one thousand seven hundred and eighty-six, provide proper frames, and such other numbers or marks as they shall think fit, to denote the measure of all pieces or sheets of paper, printed, painted, or stained, and proper stamps or seals to denote the charging the duties thereon; and shall cause the said respective frames, numbers, and marks, and the said stamps and seals to be distributed to the respective officers for the several purposes before mentioned; which officers are hereby enjoined and required in using the same to do no hurt or damage, or the least damage that may be, to the paper to be so marked or stamped; and the said frames, numbers, and marks, and the said stamps or seals, to be provided in pursuance of this act, and also the said marks or stamps provided in pursuance of the said former act, may be altered or renewed, from time to time, as the said commissioners shall from time to time think fit; and if any person whatsoever shall at any time counterfeit or forge any frame, number, or mark, used by the officers for the said duties in marking such paper, or shall counterfeit or forge the impression of the same, upon any paper to be printed, painted, or stained, every person so offending shall forfeit and lose the sum of one hundred pounds; and if any person whatsoever shall at any time counterfeit or forge any stamp or seal, to resemble any stamp or seal which shall be provided in pursuance of this act, to denote the charging the duties on paper printed, painted, or stained, in *Great Britain*, or shall counterfeit or resemble the impression of the same, upon any paper printed, painted, or stained, thereby to defraud his Majesty, his heirs or successors, of the duties on such paper printed, painted, or stained, then every person so offending, being thereof convicted in due form of law, shall be adjudged a felon, and shall suffer death as in cases of felony, without benefit of clergy; and in case any person shall at any time sell any such printed, painted, or stained paper, with a counterfeit stamp thereon, knowing the same to be counterfeited, and with an intent to defraud his Majesty, his heirs or successors, every such offender shall,

shall, for every such offence, forfeit and lose the sum of one hundred pounds.

XIV. And be it further enacted by the authority aforesaid, That if, at any time after the said first day of *September* one thousand seven hundred and eighty-six, any printer, painter, or stainer of paper, shall wilfully cut out, obliterate or deface, or wilfully suffer to be cut out, obliterated or defaced, the frame mark, number, or mark put by the officer on any piece or sheet of paper, to denote the measure thereof, every such printer, painter, or stainer of paper shall forfeit the sum of fifty pounds for every piece of paper, or sheet of paper, on which the frame mark, number, or mark put by the officer, shall be so wilfully cut out, obliterated, or defaced.

XV. And be it further enacted by the authority aforesaid, That if at any time after the said first day of *September* one thousand seven hundred and eighty-six, any printer, painter, or stainer of paper shall, by any means or contrivance, with intent to defraud his Majesty of his just duties, affix upon any piece of paper, or sheet of paper, printed, painted, or stained, any frame mark, or any stamp or seal which shall have been before affixed on any other piece of paper, or sheet of paper, printed, painted, or stained, then, and in every such case, every person so offending shall, for every such offence, forfeit and lose the sum of fifty pounds, and also every piece or sheet of such paper, whereupon such frame mark, stamp, or seal, shall be so fraudulently affixed.

XVI. And be it further enacted by the authority aforesaid, That no printer, painter, or stainer of paper, shall keep any paper printed, painted, or stained, or to be printed, painted, or stained, marked with a frame mark denoting the measure thereof, or with a stamp or seal denoting the charging the duties thereon, or unmarked with either such frame mark, or such stamp, in any warehouse, room, or place, whereof no notice shall have been given to the officer for the said duties on paper printed, painted, or stained; and if any such paper printed, painted, or stained, or to be printed, painted, or stained, whether marked with a frame mark or unmarked, or stamped or unstamped, shall be found in the possession of any printer, painter, or stainer of paper, in any warehouse, room, or place, whereof no notice shall have been given to the officer for the said duties, then, and in every such case, the party so offending shall forfeit the sum of fifty pounds for every such offence, and all such paper so found shall be forfeited, and may be seized by any officer for the said duties.

next clause.

Entry on oath, f. 2.

Licence at 40 s. per ann., 24 Geo.

XVII. And be it further enacted by the authority aforesaid, That at any time or times, upon oath made by any credible person or persons, that he, she, or they have reason to suspect or believe, that any paper printed, painted, or stained in *Great Britain*, after the said first day of *September* one thousand seven hundred and eighty-six, for which a duty ought to have been paid or charged, or which ought to have been stamped, as by this act is directed, is or shall be in the custody or possession of any printer, painter, or stainer of paper, or other person trading or dealing therein, or of any person or persons, for the use or account of such printer, painter, or stainer, or other trader or dealer in printed, painted, or stained paper for sale, without having thereupon such stamps or seals as are by this act required to denote the charging the duties thereupon, it shall and may be lawful for the commissioners of the said duties in *England* or *Scotland* respectively, or any two of them, within their respective limits, or for any one justice of the peace in any other parts of *Great Britain*, from time to time, to issue their respective warrants or orders, thereby

authorizing

Persons obliterating frame marks to forfeit 50 l. each piece or sheet.

Frame marking, f. 3.

Persons affixing frame marks or stamps already used, to forfeit 50 l. and the paper.

Frame marking, f. 5.
Stamping, f. 9.

Printers, &c. keeping paper, marked or unmarked, or stamp or unstamp, in any place of which notice has not been given to the officer, to forfeit 50 l. and the paper.

Not giving notice of places for printing, &c. 50 l. 10 Ann. c. 19. f. 43; or for drying or making fit for use, 20 l. Same act, f. 44.

Paper, materials, and utensils, found in private place, forfeited. 10 Ann. c. 19. f. 34.

Concealing. This act, f. 12.

Warrant to search, 3. f. 2. c. 41. f. 1.

Warrants may be granted by two commissioners within, or one justice without the limits, on oath of a credible person, to search, in the day and with a constable, for paper suspected not to be duly stamped, which may be seized, and shall be forfeited if found in the possession of a printer, &c. or dealer.

Constable refusing to be present, 20 l. 11 Geo. 2. c. 30. f. 31.

Unstamped paper in possession of a printer, &c. or dealer, forfeited also, by this act, f. 18.

Not frame marked, f. 5.
Concealing, f. 12.

authorizing and requiring any officer or officers for the said duties, with the assistance of a constable or other officer of the peace, in the day time, to search for the same, and to open doors, chests, trunks, and packages, and to seize such paper, printed, painted, or stained, after the said first day of *September* one thousand seven hundred and eighty-six, and not having such stamps or seals thereon as are by this act required, and to bring the same to the excise office next to the place where the same shall be seized, and that every such warrant shall be obeyed and executed accordingly; and such paper, printed, painted, or stained, after the said first day of *September* one thousand seven hundred and eighty-six, so found unstamped, in the possession of such printer, painter, or stainer, or other trader or dealer, for sale, or in the possession of any other person for the use of such printer, painter, or stainer, trader or dealer, for sale, shall be forfeited: Provided always, That no remnant of any piece of such printed, painted, or stained paper, being of less length than shall be expressed by the frame mark thereon, being found in the possession of such printer, painter, or stainer of paper, or trader or dealer therein, having such stamp or seal, as by this act is required, at one end thereof, shall be forfeited, by reason of not having such stamps or seals at both ends thereof; and if any person or persons shall obstruct or hinder any of the aforesaid officers from entering any such place or places for the purposes aforesaid, or in seizing or carrying away any paper, by this act declared to be forfeited, every person or persons so offending shall forfeit and pay the sum of fifty pounds.

No remnant of a piece of less length than the frame mark, and stamp at one end, to be forfeited for not having stamps at both ends.

If longer than the mark expresses. See next clause.

Marking pieces for samples, s. 8.

Persons obstructing officers in searching or seizing under this act, forfeit 50*l.*

Paper not having the frame mark and stamp, or being marked at one end only, and as long or longer than the mark expresses, or at both ends, and longer by half a yard, to be forfeited at printer's, &c. or dealer's, and also 50*l.*

Marked at one end, and of a less length, not forfeited, preceding clause.

Unstamped paper forfeited also by s. 6.

Warrant to search, preceding clause.

Frame marking, s. 5.

Stamping, s. 9.

Concealing, s. 12.

XVIII. ' And, for the better preventing of frauds, by the lengthening or adding to any piece, or remnant of a piece, of such printed, painted, or stained paper, after such piece of paper shall have been stamped or sealed at both ends thereof, as by this act is required;' be it further enacted by the authority aforesaid, That if, at any time after the said first day of *September* one thousand seven hundred and eighty-six, any piece, or remnant of a piece of paper, printed, painted, or stained, after the said first day of *September* one thousand seven hundred and eighty-six, not having such frame mark and stamp thereon as is by this act required, or having such frame mark and stamp at one end thereof only, and being of as great or greater length than shall be expressed by such frame mark, or having such frame mark and stamp at both ends thereof, and being of greater length than shall be expressed by such frame mark by the length of half a yard, or more, shall be found in the possession of any printer, painter, or stainer of paper, or trader or dealer therein, every such piece of paper or remnant shall be forfeited, and may be seized by any officer for the said duties, and the printer, painter, or stainer of paper, or trader or dealer therein, in whose possession the same shall be found, shall also forfeit and lose the sum of fifty pounds.

XIX. ' And, in order more effectually to prevent any frauds by shipping for exportation to foreign parts, any such printed, painted, or stained paper, and obtaining a drawback of the duties payable for the same, and afterwards relanding and selling the same for home consumption,' be it further enacted by the authority aforesaid, That, from and after the said first day of *September* one thousand seven hundred and eighty-six, whenever any person shall be desirous of packing up, in order to be exported to foreign parts, by way of merchandize, any paper printed, painted, or stained, before the said first day of *September* one thousand seven hundred and eighty-six, in *Great Britain*, to serve for hangings and other uses, and not having such stamps or seals denoting the charging the said duties, and such frame marks denoting the measure thereof, at both ends of every piece of such paper,

paper, or of every sheet of such paper, where any single sheet is printed, painted, or stained, as are by this act required, such person, or his clerk or manager, shall make oath (or, being a quaker, affirmation) before the surveyor or supervisor, or other officer of excise, appointed by the commissioners of excise, or the major part of them, for that purpose (who his hereby authorised and required to administer the same), that all and every such piece and pieces, or sheet or sheets of paper were printed, painted, or stained in *Great Britain*, before the said first day of *September* one thousand seven hundred and eighty-six; and such officer or officers shall not permit to be packed up in order to be exported, any piece of paper, or any sheet of paper, printed, painted, or stained in *Great Britain*, after the said first day of *September* one thousand seven hundred and eighty-six, not having the stamps or seals directed by this act denoting the charging the said duties, and also the frame marks denoting the measure thereof, distinct and plain at both ends of every such piece of paper, or sheet of paper, where a single sheet shall be printed, painted, or stained; and the officer or officers who shall attend to see such paper, so printed, painted, or stained, after the said first day of *September* one thousand seven hundred and eighty-six, packed up, shall take care to measure the said paper, and to see that the stamps or seals directed by this act denoting the charging of the duties thereupon, and also the frame marks denoting the measure thereof, are cut off from both ends of every piece of such paper, or every sheet of such paper, where a single sheet shall be printed, painted, or stained, before the same are packed up.

No paper stained to be permitted to be packed for exportation, unless frame marked and stamped plainly at both ends.

Officer to measure paper exported, and cut off the marks and stamps.

Notice of packings, &c. See 25 Geo. 3. c. 74. s. 12.

XX. And be it further enacted by the authority aforesaid, That all fines, penalties, and forfeitures, imposed by this act, shall be sued for, recovered, levied, or mitigated, by such ways, means, and methods, as any fine, penalty, or forfeiture may be sued for, recovered, levied, or mitigated, by any law or laws of excise, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland* respectively; and that one moiety of every such fine, penalty, or forfeiture, shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall inform, discover, or sue for the same.

How fines are to be recovered and applied.

Summary jurisdiction. See 12 Car. 2. c. 24. s. 49.

XXI. And be it further enacted by the authority aforesaid, That if any action or suit shall be brought or commenced against any person or persons, for any thing by him, her, or them done in pursuance of this act, such action or suit shall be commenced within three months next after the matter or thing done, and shall be laid in the proper county, and the defendant or defendants in such action or suit may plead the general issue, and give this act and the special matter in evidence at any trial to be had thereupon; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, or discontinue his, her, or their action or prosecution, or judgement shall be given against him, her, or them, upon demurrer or otherwise, then such defendant or defendants shall have treble costs awarded to him, her, or them, against such plaintiff or plaintiffs.

Limitation of actions to three months.

General issue and treble costs.

The same limitation, general issue, and treble costs, with notice of action, and other regulations, in all excise cases. 28 Geo. 3. c. 37. s. 23. and the following clauses.

Anno vicefimo feptimo

G E O R G I I I. Regis.

C A P. XIII.

An Act for repealing the feveral Duties of Customs and Excife, and granting other Duties in lieu thereof, and for applying the faid Duties, together with the other Duties compofing the Publick Revenue; for permitting the Importation of certain Goods, Wares, and Merchandize, the Produce or Manufacture of the European Dominions of the French King, into this Kingdom; and for applying certain unclaimed Monies, remaining in the Exchequer for the Payment of Annuities on Lives, to the Reduction of the National Debt.

If more than three dozens of bottles, or ten gallons in cask, of wine imported into any out port, be carried to any place within 20 miles of the *Royal Exchange*, without a certificate that the difference of the duties at *London* and the out ports is paid, or that it is wine fold for falvage, or has been compounded for, or condemned, it fhall be feized, and may be profecuted as any wines for which duties not paid.

Wine removing or removed without excife permit, in quantity exceeding three gallons, forfeited. 26 Geo. 3. c. 59. f. 34.

Mode of proceeding, in cafes of wine, under the excife laws. See 26 Geo. 3. c. 59. f. 55.

SECT. XIII. **A**ND be it further enacted by the authority aforefaid, That, from and after the tenth day of *May* one thoufand feven hundred and eighty-feven, no wine of any fort, exceeding the quantity of ten gallons, which at any time fhall have been imported from foreign parts into any out port of this kingdom, fhall be brought, removed, or carried from fuch out port, or from any port or place whatfoever, either by land or by water, into the port of *London*, or the members thereof, or to any place whatfoever within the diftance of twenty miles from the *Royal Exchange* of *London*, before the owner or proprietor of fuch wine fhall have paid unto the collector, or other proper officer of the customs neareft to the place from whence fuch wine is intended to be removed, the difference of the refpective duties payable at the out ports and in the port of *London*, in addition to the duties which fhall have previously been paid on the importation of fuch wine at any out port, which duties are refpectively afcertained, described, and fet forth in the fchedule hereunto annexed marked (*A*); and if any quantity of wine in bottles exceeding three dozens, or in a cask or casks exceeding ten gallons, fhall at one and the fame time, and in one and the fame carriage, be brought, removed or carried, either by land or by water, into the port of *London*, or the members thereof, or to any place whatever within twenty miles of the faid *Royal Exchange*, without a certificate from fuch collector or other proper officer of his Majefty's customs, expreffing the quality and quantity of fuch wine, and certifying that the difference between the duties payable at the out ports and thofe which are due in the port of *London*, on the importation of fuch wine, have been duly paid and fatisfied, or that the fame was wine fold for falvage, or that the fame has been compounded for, or condemned, fuch wine fhall be forfeited, together with the casks and veffels containing the fame, and fhall and may be feized by any officer or officers of the customs or excife, and profecuted in fuch manner as any wines, for which the duties of customs or excife have not been paid, may be feized and profecuted.

If wine fo removing to *London*, for which the duties have been duly paid, fhould be ftaved, the owner fhall be repaid by the customs the difference

XIV. Provided always, and be it further enacted by the authority aforefaid, That if, after the removal of any fuch wine, and after payment of the duties payable thereon, in any of the out ports, and alfo of the difference of the refpective duties payable at the out ports and the port of *London*, on the importation of fuch wines, and before
the

the same shall be brought into the port of *London*, or the members thereof, or to any place whatever within the distance of twenty miles from the *Royal Exchange* of *London*, such wine shall happen to be staved, or to be lost, or perish, the commissioners of his Majesty's customs, or any four of them (proof having been made upon oath, to their satisfaction, that such wine has been so staved, or has been lost, or has perished, as aforesaid), shall cause repayment to be made to the owner or proprietor of such wine, of so much money as the difference of the duties payable for such wines in any out port and in the port of *London* shall amount to; such repayment to be made out of any of the duties of customs payable by virtue or in pursuance of this act.

of the duties at the out port and at *London*.

XXII. ' And whereas, by a treaty of navigation and commerce lately concluded between his *Britannick* Majesty and the Most Christian King, signed at *Versailles* the twenty-sixth day of *September* one thousand seven hundred and eighty-six; and by a convention signed on the fifteenth day of *January* one thousand seven hundred and eighty-seven, it is agreed, that olive oil, vinegar, brandy, linen, porcelain, earthen ware and pottery, plate glass and glass ware, beer, hardware, cutlery, cabinet ware, turnery, musical instruments, cambricks, or French lawns; all works of iron, steel, copper, and brass, pure or mixed; and all sorts of cottons and woollens, whether knit or wove, including hosiery manufactured in the *European* dominions of the *French* King; sadlery, gauzes, and millinery made up of muslin, lawn, cambrick, or gauze, or of any other article which may be legally imported into this kingdom, of the manufacture of *France*, or of any of the *European* dominions of the *French* King, and also *French* wines, shall, for a limited time, be imported into *Great Britain* on payment of certain duties, as in the said treaty and convention are respectively stipulated and agreed on, and that other merchandizes shall pay the duties payable by the most favoured *European* nations: And whereas some of the before-mentioned articles are either positively or circumstantially prohibited to be imported into this kingdom; be it therefore enacted by the authority aforesaid, That, from and after the tenth day of *May* one thousand seven hundred and eighty-seven, until the tenth day of *May* which will be in the year of our Lord one thousand eight hundred, and no longer, it shall and may be lawful for any person or persons whatever to import or bring into *Great Britain*, either for sale or otherwise, directly from *France*, or from any place in the *European* dominions of the *French* King, any vinegar, brandy, linen, porcelain, earthen ware and pottery, plate glass and glass ware, beer, hardware, cutlery, cabinet ware, turnery, musical instruments, cambricks or French lawns, thread, bone lace, works of iron, steel, copper, and brass, pure or mixed, cottons and woollens of all sorts, whether knit or wove, including hosiery; sadlery, gauzes, and millinery made up of muslin, lawn, cambrick, or gauze, or of any other article which may be legally imported into this kingdom, being of the manufacture of *France*, or of any of the *European* dominions of the *French* King; also *French* wines in casks from any place in the *European* dominions of the *French* King, in such manner, and under such regulations, as such wines may now by law be imported from *France*; and also *French* wines in bottles or flasks, as well for sale as for private use, except as is herein-after provided, from any place in the *European* dominions of the *French* King, or from the islands of *Guernsey*, *Jersey*, or *Alderney*, in such manner, and under such regulations, as the same may now by law be imported from *France*, for private use; and olive oil,

Recital of treaty between his *Britannick* Majesty and the most Christian King.

From *May* 10, 1787, to *May* 10, 1800, the articles enumerated may be imported from any place in the *European* dominions of the *French* King, on paying the duties specified in the tables C. and F.

French wine in casks, as now from *France*.

See *fixe* of casks, &c. 1 *Geo.* 2. c. 17. s. 7.

French wine in bottles, for sale or private use, from any place in the *European* dominions of the

French King, or Guernsey, Jersey, or Alderney, as now from France, for private use.

French wine in bottles not to be imported in packages containing less than three dozen reputed quart bottles each, on forfeiture, s. 24.

Size of packages of wine in general. See 1 Geo. 2. c. 17. s. 7 & 8.

Cambricks or French lawns may be imported, worn, or sold.

Cambricks and French lawns were prohibited to be worn, &c. See the acts quoted in 7 Geo. 3. c. 43. s. 1.

cil, the product or manufacture of *France*, or of any place in the *European* dominions of the *French King*, from any part of the *Netherlands* belonging to or under the dominion of the *French King*, in *British*-built ships or vessels, owned, navigated, and registered, according to the laws in force, on or immediately before the tenth day of *May* one thousand seven hundred and eighty-seven, or in *French*-built ships or vessels owned by and belonging wholly to the subjects of the *French King*, and whereof the master and three fourths of the mariners, at the least, are the subjects of the *French King*, on payment of the several and respective duties due and payable on the importation thereof, as the same are respectively inserted, described, and set forth in the table and schedule hereunto annexed marked (C.) and (F.)

XXIII. And be it further enacted by the authority aforesaid, That all cambricks or *French* lawns legally imported, shall and may be worn, used, or consumed in *Great Britain*, or sold or exposed to sale therein, and shall not be subject to seizure or forfeiture on account of such importation, nor shall the person or persons who shall import, wear, use, or consume the same, or who shall sell, or expose to sale, the same, or have the same in his, her, or their custody or possession, be liable to any penalty or penalties, fine or fines, whatever, for wearing, using, consuming, selling, or exposing to sale, the same; any law, custom, or usage, to the contrary notwithstanding.

XXIV. And be it further enacted by the authority aforesaid, That the importers or proprietors of any cambricks or *French* lawns, which, before the tenth day of *May* one thousand seven hundred and eighty-seven, shall have been imported into *Great Britain* for exportation, from any part or place in the *European* dominions of the *French King*, and lodged according to law in a warehouse belonging to his Majesty, or which shall, on or before the tenth day of *May* one thousand seven hundred and eighty-seven, be lawfully so imported into *Great Britain* for that purpose, shall, after the tenth day of *May* one thousand seven hundred and eighty-seven, be at liberty to take and receive the same into their own custody and possession, either for sale and consumption in this kingdom, or otherwise, such importers or proprietors first making a regular entry of all such cambricks or *French* lawns with the proper officer of the customs, and paying such duty for the same as cambricks or *French* lawns, imported after the tenth day of *May* one thousand seven hundred and eighty-seven, are by this present act made subject and liable to; and all cambricks or *French* lawns under seizure by any officer or officers of the customs, or which shall or may be seized by any officer or officers of the customs, on or before the tenth day of *May* one thousand seven hundred and eighty-seven, shall and may, after condemnation, be sold for consumption in this kingdom, and no person shall be subject or liable to any penalty for having the same in his custody or possession, the purchaser or purchasers thereof first making a regular entry of all such cambricks or *French* lawns with the proper officers of the customs, and paying such duty for the same as cambricks or *French* lawns imported after the tenth day of *May* one thousand seven hundred and eighty-seven, are by this act made subject and liable to; any law, custom, or usage, to the contrary notwithstanding: Provided nevertheless, That nothing in this act contained shall extend, or be construed to extend, to permit or allow, during the time limited by this act, the importation of any cambricks or *French* lawns, other than in ships or vessels of the burthen of sixty tons, or upwards, and in bales, cases, or boxes, covered with sackcloth or canvas, each of which bales, cases, or boxes, shall

Cambricks imported in ships of less than 60 tons burthen, and in bales not containing the quantity of 100 pieces, and *French* wines in packages containing less than three dozen quarts,

shall contain one hundred whole pieces, or two hundred demi or half pieces of cambricks or *French* lawns; or the importation of any *French* wines in bottles or flasks, other than in packages, each of which shall contain at the least three dozen reputed quart bottles or flasks; and in case any cambricks or *French* lawns, or any *French* wines in bottles or flasks, shall be imported in any other way, form, or manner, or in any less quantity, the same shall, and are hereby declared to be forfeited, and shall and may be seized by any officer or officers of his Majesty's customs.

XXXV. And be it further enacted by the authority aforesaid, That, from and after the tenth day of *May* one thousand seven hundred and eighty-seven, all and singular the duties, allowances, bounties, and drawbacks of excise, and other duties under the management of the commissioners of excise in *England* and *Scotland* respectively, granted by any act or acts of Parliament now in force, and also the additional imposts or duties charged upon the product and amount of the said several duties, shall cease and determine, save and except in all cases relating to the recovering, allowing, or paying any arrears thereof respectively, which may at that time remain unpaid, or to any fine, penalty, or forfeiture, fines, penalties, or forfeitures, relating thereto respectively, which shall have been incurred at any time before, or on the said tenth day of *May* one thousand seven hundred and eighty-seven, and further, save and except the duties upon malt, mum, cyder, and perry, granted by two several acts of Parliament, made in the twenty-sixth and twenty-seventh years of the reign of his present Majesty, the one intituled, *An act for continuing and granting to his Majesty certain duties upon malt, mum, cyder, and perry, for the service of the year one thousand seven hundred and eighty-six*; and the other, *An act for continuing and granting to his Majesty certain duties upon malt, mum, cyder, and perry, for the service of the year one thousand seven hundred and eighty-seven*; and save also and further, except the rates or duties payable for any licence or licences which the said commissioners of excise, or any or either of them, or the collectors, supervisors, or officers of excise, or any of them, are or have been, by any act or acts of Parliament in force on and immediately before the said tenth day of *May* one thousand seven hundred and eighty-seven, authorised or empowered to grant.

XXXVI. And be it further enacted by the authority aforesaid, That, from and after the said tenth day of *May* one thousand seven hundred and eighty-seven, in lieu and instead of the said duties of excise, and other duties under the management of the said commissioners of excise respectively, by this act repealed, there shall be raised, levied, collected, and paid unto his Majesty, his heirs and successors, upon the several goods, wares, merchandize, and commodities mentioned and described in the schedule marked (F.) hereunto annexed, the several sums of money and duties of excise, as they are respectively inserted, described, and set forth in the said schedule; and that there shall be made, allowed, and paid, for or in respect of goods, wares, merchandize, and commodities, for or in respect whereof any duty of excise is by this act imposed, to the several persons entitled to the same, the several allowances, bounties, and drawbacks of excise, as the same are also respectively inserted, described, and set forth in the said schedule; and also all other such special allowances as are particularly directed by any act or acts of Parliament in force on and immediately before the tenth day of *May* one thousand seven hundred and eighty-seven.

XXXVII. And be it further enacted by the authority aforesaid, That such of the duties of excise by this act imposed as shall arise in

to be forfeited, and may be seized by the officers of the customs.

See the general permission to import in bottles, f. 23.

The present duties, allowances, bounties, and drawbacks of excise to cease, except those on malt for 1786 and 1787, and on licences.

Duties on licences also which were liable to the per cents, and the licences granted by 24 Geo. 3. stat. 2. c. 41. f. 1. to be paid in entire sums into the consolidated fund. 28 Geo. 3. c. 37. f. 11. See all the duties on licences, 24 Geo. 3. stat. 2. c. 41. f. 1. See the duties hereby repealed in the table before the index.

In lieu thereof there shall be levied the duties specified in schedule (F.), annexed; and the allowances, bounties, and drawbacks, there set forth, shall be paid, with such other special allowances as are directed by any act.

New duties to be under the management of the commissioners

of excise, and to be accounted for as the repealed duties were;

that part of *Great Britain* called *England*, shall be under the management of the commissioners of excise in *England* for the time being; and such thereof as shall arise in that part of *Great Britain* called *Scotland*, shall be under the management of the commissioners of excise in *Scotland* for the time being, and shall be accounted for, cleared off, paid, satisfied, and discharged by the person and persons liable to the accounting for, clearing off, payment, satisfaction, or discharge thereof, at such time and times, and in such manner, as the duties of excise, and other duties under the management of the said commissioners of excise respectively (hereby repealed), chargeable upon the like goods, wares, merchandize, and commodities, respectively, or upon any person or persons for or in respect thereof, were, by any act or acts of Parliament in force on and immediately before the said tenth day of *May* one thousand seven hundred and eighty-seven, to be accounted for, cleared off, paid, satisfied, or discharged.

and to be raised, and drawbacks, &c. allowed, in the like manner, unless hereby altered;

XXXVIII. And be it further enacted by the authority aforesaid, That the said several sums of money respectively inserted, described, and set forth in the said schedule hereunto annexed marked (F.) as the duties of excise, and the allowances, bounties, and drawbacks of the duties of excise, upon the several goods, wares, merchandize, or commodities also inserted therein, shall and may be respectively raised, levied, collected, answered, paid, recovered, adjudged, mitigated, and allowed, (except where any alteration is expressly made by this act), in such and the like manner, and in or by any or either of the means, ways, or methods by which the former duties of excise, and other duties under the management of the said commissioners of excise respectively, and allowances, bounties, and drawbacks of duties of excise, and other duties under the management of the said commissioners of excise, respectively, in general; and also by any or either of the special means, ways, or methods respectively, by which the former duties of excise, and other duties under the management of the said commissioners of excise respectively, and allowances, bounties, and drawbacks of duties of excise, and other duties under the management of the said commissioners of excise respectively, upon goods, wares, merchandize, or commodities of the same sorts or kinds respectively, were or might be raised, levied, collected, answered, paid, recovered, adjudged, mitigated, and allowed; and the goods, wares, merchandize, or commodities so by this act respectively made liable to the payment of, or chargeable with duties of excise, or so intitled to allowances, bounties, or drawbacks of duties of excise, as respectively inserted, described, and set forth in the said schedule hereunto annexed marked (F.) shall be, and the same are hereby made subject and liable to all and every the conditions, regulations, rules, restrictions, and forfeitures, to which goods, wares, merchandize, or commodities in general, and also all and every the special conditions, rules, regulations, restrictions, and forfeitures respectively, to which the like goods, wares, or merchandize respectively were subject and liable by any act or acts of Parliament in force on and immediately before the tenth day of *May* one thousand seven hundred and eighty-seven, respecting the duties of excise, or other duties under the management of the said commissioners of excise respectively, except where any alteration is expressly made by this act, or by any other act or acts of this session of Parliament; and all and every pain, penalty, fine, or forfeiture of any nature or kind whatever, as well pains of death as others, for any offence whatever committed against, or in breach of any act or acts of Parliament in force on and immediately before the tenth day of *May* one thousand seven hundred and eighty-seven, made for securing the revenue of excise, or other duties under the management

and the goods chargeable with the duties of excise by this act, to be subject to the conditions, &c. they were by law on *May* 10, 1787, except where altered by this or any other act of this session;

and the penalties then in force to be extended to this act.

ment of the said commissioners of excise respectively, or for the regulation or improvement thereof, and the several clauses, powers, and directions therein contained, (unless where expressly altered by this act), shall, and are hereby directed and declared to extend to, and shall be respectively applied, practised, and put in execution, for and in respect of the several duties of excise, and allowances, bounties, and drawbacks of duties of excise, hereby charged and allowed, in as full and ample manner, to all intents and purposes whatever, as if all and every the said acts, clauses, provisions, powers, directions, fines, pains, penalties, or forfeitures, were particularly repeated and re-enacted in the body of this act.

XXXIX. And be it further enacted by the authority aforesaid, That in all cases where duties are imposed, or drawbacks allowed, by this act, on any specifick quantity of goods, wares, or merchandize, the same shall, in every case, be understood and deemed and taken to apply, in the same proportion, and after the same rate, to any quantity less than such specifick quantity.

Duties, &c. on specifick quantities of goods, to apply proportionably to any less quantities.

XLVII. And be it further enacted by the authority aforesaid, That, from and after the tenth day of May one thousand seven hundred and eighty-seven, the several duties of customs, excise, and stamps, granted or consolidated by this act, together with the duty on hackney coaches and chairs, granted by the acts of the ninth of Queen Anne, and eleventh of King George the third; and on hackney coaches, by the twenty-fourth of King George the third; the duty on hawkers and pedlars, made perpetual by an act of the first of King George the first; and the duty on hawkers and pedlars, granted by the twenty-fifth of King George the third; the duty on houses, windows, and lights, granted by the sixth of King George the third; on inhabited houses by the nineteenth of King George the third; and on houses, by the twenty-fourth of King George the third; the arrears of the duties on male servants, granted by the seventeenth and twenty-first of King George the third; and on male and female servants, by the twenty-fifth of King George the third; the duties on salt, by the twenty-sixth of King George the second, and the twentieth and twenty-second of King George the third; the sum of twelve thousand pounds *per annum*, payable half-yearly by the bank, pursuant to the twenty-third of King George the third; the duty of sixpence in the pound on pensions granted by the twelfth of King George the first, and the duty of one shilling in the pound on salaries and pensions granted by the thirty-first of King George the second; the duties on shops, on coaches, and other carriages, and waggons and carts, by the twenty-sixth of King George the third; and on horses, by the twenty-fifth of King George the third, shall be carried to, and constitute a fund, to be called *The Consolidated Fund*; and the same shall be issued and applied to the uses and purposes herein-after directed.

The duties of customs, excise, and stamps, and the several duties on hackney coaches, &c. to be carried to one fund, to be called *The Consolidated Fund*.

Excise licences also carried to the consolidated fund, 28 Geo. 3. c. 37. s. 11; and all the excise duties subsequent to this act. See the acts imposing them.

XLVIII. And be it further enacted by the authority aforesaid, That, during the life of his present Majesty, the following branches of revenue shall in like manner be carried to, and made part of the said fund so by this act created; (that is to say). The revenue of the general letter office, or post office, or office of postmaster general; the monies arising by fines for writs of covenant and writs of entry, payable in the alienation office, after payment of two thousand pounds *per annum*, by termly payments of five hundred pounds each, by the receiver thereof, for the charge of the hanaper in the court of Chancery; the monies arising by post fines; the monies arising by the new duties on licences to retail wine; the monies arising by sheriffs proffers and compositions in the Exchequer, and seizures of prohibited and uncustomed

During the life of his Majesty the revenue of the post-office, the new duties on licences to retail wine, &c. to be carried to the said fund.

The new duty on wine licences repealed, and an excise duty in lieu thereof. 30 Geo. 3. c. 38. s. 1 & 6.

After the demise of his present Majesty 7,002*l.* 14*s.* 3*d.* out of the wine licence duty, to be paid (with the before mentioned revenues) to his successors as before 1 Geo. 3. c. 1.

By 30 Geo. 2. c. 19. laying a duty on licences for retailing wine, the before mentioned yearly sum was directed (*f.* 13.) to be paid to his late Majesty out of that duty, and to his heirs and successors, by four quarterly payments: But by 1 Geo. 3. c. 1. *f.* 3 & 4. this, with the temporary excise, and other appropriated duties, was carried to the aggregate fund, and 800,000 per annum granted his Majesty from that fund. (The acts quoted are not in this collection).

After his Majesty's demise 200*l.* per ann. to be reserved out of monies payable in the alienation office, for the charge of the hanaper office;

and the surplus of the new duties on wine licences above 7,002*l.* 14*s.* 3*d.* per ann. to be carried to the consolidated fund.

The whole of the excise duty granted by 30 Geo. 3. c. 38. in lieu of the former wine licence duties, is directed by that act (*f.* 17.) to be paid into the consolidated fund.

12 Car. 2. c. 24. (Hereditary duties of excise.)

Duty on table beer instead of the former duties. 22 Geo. 3. c. 68. *f.* 1.

uncustomed goods; the revenue arising to his Majesty by rents of lands, or for fines of leases of the same, or any of them: And that, from and after the demise of his present Majesty (whom God long preserve), the sum of seven thousand and two pounds fourteen shillings and three-pence, out of the monies arising by the new duties on licences to retail wine, reserved by an act of the thirtieth year of his late Majesty King George the second, together with the other before mentioned revenues, except as herein-after excepted, shall be paid and accounted for to the heirs and successors of his Majesty, in like manner as they were before the passing of an act of the first year of his present Majesty's reign, intituled, *An act for the support of his Majesty's household, and of the honour and dignity of the Crown of Great Britain.*

XLIX. Provided always, and be it further enacted, That, from and after the demise of his present Majesty (whom God long preserve), the sum of two thousand pounds per annum shall continue to be reserved and set apart, by termly payments of five hundred pounds each, by the receiver of the monies arising by writs of covenant and writs of entry, payable in the alienation office, for the charge of the hanaper office in the court of Chancery; and that the surplus of the monies arising by the new duties on wine licences, above the annual sum of seven thousand and two pounds fourteen shillings and three-pence (directed to be paid and accounted for to the heirs and successors of his Majesty as aforesaid), shall be carried to, and made part of the said fund, to be called *The Consolidated Fund.*

LI. ' And whereas, by an act of Parliament, made in the twelfth year of the reign of his late Majesty King Charles the second, intituled, *An act for taking away the court of wards and liveries, and tenures in capite, and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof,* and by several subsequent acts of Parliament, certain duties of excise; (that is to say), ' One shilling and three pence per barrel for beer or ale above six shillings the barrel (not being beer or ale commonly called Table Beer), ' brewed in that part of Great Britain called England, by the common brewer, or any other person or persons who doth or shall sell or tap out ' beer or ale publickly or privately, and so proportionably for a greater or ' lesser quantity; three-pence per barrel for six shillings beer or ale, or ' under, brewed in that part of Great Britain called England, by the ' common brewer, or any other person or persons who doth or shall sell or ' tap out such beer or ale publickly or privately, and so proportionably for ' a greater or lesser quantity; three-pence three farthings and five twentieth ' parts of a farthing per barrel for such beer or ale above six shillings the ' barrel (exclusive of the duty of excise) and not exceeding eleven shillings ' (exclusive of such duty) commonly called Table Beer, brewed as aforesaid, and so in proportion for any greater or lesser quantity; three shillings per barrel for beer or ale imported into that part of Great Britain called England from beyond the seas; one shilling and three-pence ' per hoghead for cyder or perry made and sold by retail in that part ' of Great Britain called England, and so proportionably for a greater or ' lesser measure; five shillings per ton for cyder or perry imported into ' that part of Great Britain called England from beyond the seas, and so ' proportionably for a greater or lesser quantity; one halfpenny per gallon ' for metheglin or mead sold in that part of Great Britain called Eng- ' land;

land; one shilling and three pence per hoghead for verjuice made for sale within that part of Great Britain called England; sixpence per barrel for vinegar, vinegar beer, or liquors preparing for vinegar, brewed or made within that part of Great Britain called England, for sale, have been granted to the King's Majesty, his heirs and successors, for ever: And whereas the said hereditary duties of excise were by an act made in the first year of the reign of his present Majesty, carried to, and made part of, the aggregate fund, for and during the term of the natural life of his said present Majesty; which duties are hereby repealed, and other duties granted in lieu thereof: And whereas certain other hereditary duties of excise were also in like manner granted to the King's Majesty, his heirs and successors, for ever, by the said act of Parliament made in the twelfth year of the reign of King Charles the second; (that is to say), One penny per gallon for strong water or aqua vitæ, made and sold in that part of Great Britain called England; two pence per gallon for spirits made in that part of Great Britain called England, of any kind of wine or cyder imported into that part of Great Britain called England; and four-pence per gallon for strong waters, perfectly made, imported into that part of Great Britain called England from beyond the seas; and were afterwards, by another act of Parliament, made in the ninth year of his late Majesty, carried to, and made part of, the aggregate fund, and a certain sum therein mentioned was by that act directed to be paid to his said late Majesty, out of the aggregate fund, in lieu thereof, towards the service of his Majesty's household and family, and other his expences and occasions: And whereas it is expedient to provide, that on the demise of his present Majesty (whom God long preserve), a sum of money should, at the end of every quarter, be set apart in the exchequer, equal to the sum which the whole of the said hereditary duties of excise would amount to, to be applied to the like purposes to which the same would have been applicable if neither of the said acts made in the ninth year of his said late Majesty, and in the first year of the reign of his present Majesty, nor this act, had been made: Be it therefore enacted by the authority aforesaid, That the commissioners of excise in England shall compute the exact sums to which the whole of the said hereditary duties of excise would amount, if the same had not been repealed or altered by the said act made in the ninth year of the reign of his said late Majesty, or by this act, and shall transmit an account thereof, quarterly, into the receipt of the exchequer; and the proper officers of the said receipt of exchequer are hereby directed to set apart, out of the duties of excise by this act imposed, at the end of every quarter, from and immediately after the demise of his present Majesty, such a sum of money as it shall appear, by the said account so transmitted, the whole of the said hereditary duties of excise would have amounted to, within such quarter respectively, and the same shall be paid to the successors of the King's Majesty for ever hereafter, in lieu of the several rates, impositions, duties, and charges, which were directed to be paid to the King's Majesty, his heirs and successors, by the before recited act of the twelfth year of his late Majesty King Charles the second.

LXIX. Provided always, and it is hereby enacted by the authority aforesaid, That nothing in this act contained shall extend, or be construed to extend, to make void, alter, or prejudice, any disposition, appropriation, appointment, matter, or thing whatsoever, relative to the regular and usual payment of any pension or annuity, charged and made payable to any person or persons, in pursuance of any act or acts of Parliament, or by virtue of any grants or letters patent made or

Duties on verjuice. See 1 Geo. 3. c. 24. s. 3. c. 24. s. 28.

1 Geo. 3. c. 1. s. 3. (Not in this collection). The receipt fund made part of the aggregate fund.

9 Geo. 2. c. 23. s. 18. (The last mentioned duties carried also to the aggregate fund, and 70,000l. per ann. granted in lieu thereof.)

Commissioners of excise to transmit quarterly an account of the amount of the hereditary duties of excise to the exchequer, where the money is to be set apart, after his Majesty's demise, and paid to his successors.

Pensions on the excise or post-office to be paid as heretofore.

Annuities, &c. payable from the excise, customs, or salt duties, in Scotland, to be paid as heretofore.

The civil establishment in Scotland to be paid as heretofore. 28 Geo. 3. c. 33. s. 13. (Not in this collection).

The fees, salaries, and charges, for keeping up the court of session, &c. in Scotland, chargeable on the customs and excise. 20 Ann. c. 26. s. 108.

Quarterly accounts to be kept by the different boards of the several branches of the public revenue, and the treasury to lay before Parliament annually an account of the total produce of the customs, &c.

granted by any of his Majesty's royal predecessors, kings or queens of this realm; but that the same dispositions, appropriations, and appointments, shall continue, be in force, and take effect, in the payment of all and every the annuities and pensions payable by the commissioners or receivers general of the duties and revenues of excise, and by the receivers general of his Majesty's general letter office or post office, in the same manner, and at the same time and times, that the said annuities and pensions have been usually paid before the passing this present act.

LXX. And be it also further enacted by the authority aforesaid, That nothing in this act contained shall extend, or be construed to extend, to alter, or in any manner divert the payment of the several and respective annuities, bounties, and other charges and expences, which, in pursuance of any act or acts of Parliament in force on and immediately before the tenth day of May one thousand seven hundred and eighty-seven, have usually been or ought to be satisfied and paid by the commissioners of the excise, the receivers general of the customs, or salt duties, out of the monies arisen by the said duties and revenues, in that part of Great Britain called Scotland; but that the same shall and may and are hereby directed and required to be satisfied, paid, and discharged, out of all or any of the said monies arisen, or which shall hereafter arise, by the said duties and revenues, and come into the hands of the said receivers, in the same and like manner, and at the respective times at which the same have usually been accustomed to be paid and satisfied; any thing in this act contained to the contrary in anywise notwithstanding.

LXXII. 'And whereas it may happen hereafter that the exigencies of the publick service may require extraordinary expences, beyond the annual produce of the publick revenue; and it will be highly important for the maintenance of publick credit, and for the strength and safety of these kingdoms, that effectual measures should be taken for increasing the said revenue in proportion to the additional annual charge occasioned by such expences;' be it enacted by the authority aforesaid, That distinct accounts shall be kept by the several boards appointed for collecting and managing the different branches of the publick revenue, of the total amount, in every quarter of a year, of the several duties under their management, distinguishing (as far as possible) the several articles on which the same arise; and that the commissioners of the treasury shall cause to be prepared, and shall lay before both houses of Parliament, within fourteen days after the commencement of every session, an account of the total produce of the duties of customs, excise, stamps, and incidents respectively, distinguishing (as far as possible) in each branch the produce on every separate article the duties on which shall have amounted to one thousand pounds or more in the four quarters next preceding the date of such account; and also an account of all additions which shall have been made to the annual charge of the publick debt, by the interest or annuities for or on account of any loan which shall have been made after the passing of this act, and within the space of ten years next preceding the date of such account; together with an account of the produce within the year next preceding of any duties which shall have been imposed, or of any addition which shall have been made to the revenue, for the purpose of defraying the increased charge occasioned by every such loan respectively.

SCHEDULE F.

EXCISE DUTIES.

See the former duties in the table before the Index.

AUCTION.

FOR every twenty shillings of the purchase money arising or payable by virtue of any sale at auction in Great Britain, of any interest in possession or reversion, in any freehold, copyhold, or leasehold lands, tenements, houses, or hereditaments, and of any annuities or sums of money charged thereon; and of any utensils in husbandry and farming stock, ships and vessels; and of any reversionary interest in the publick funds; and of any plate or jewels; and so in proportion for any greater or lesser sum of such purchase money; to be paid by the auctioneer, agent, factor, or seller by commission, three-pence half-penny. — — — 3½ d.

For every twenty shillings of the purchase money, arising or payable by virtue of any sale at auction in Great Britain, of furniture, fixtures, pictures, books, horses, and carriages, and all other goods and chattels whatsoever, and so in proportion for any greater or lesser sum of such purchase money; to be paid by the auctioneer, agent, factor, or seller by commission, seven-pence. — — — 7 d.

Exemptions from the auction duty. See 19 Geo 3. c. 56. s. 11, 12, 13, 14, & 15.

Duty to be paid out of the produce of the sale, &c. See 19 Geo. 3. c. 56. s. 6.

Licences to auctioneers in London 1 l. 3 s. elsewhere 5 s. 9 d per annum. 17 Geo. 3. c. 50. s. 1.

B E E R.

For every barrel of beer or ale, above six shillings the barrel (exclusive of the duty hereby imposed on such beer or ale, and not being twopenny ale, mentioned and described in the seventh article of the treaty of union, nor being beer or ale, commonly called Table Beer, which shall be brewed and made in that part of Great Britain called England, by the common brewer, under, subject, and according to the rules, regulations, restrictions, and provisions, contained and provided in and by an act of Parliament, made in the twenty-second year of the reign of his present Majesty, concerning beer or ale, commonly called Table Beer), which shall be brewed in Great Britain by the common brewer, or any other person or persons who shall sell or tap out beer or ale publicly or privately; to be paid by such common brewer, or other person or persons respectively, and so in proportion for any greater or lesser quantity, eight shillings. — — — 8 s.

The barrel of beer to contain, in the bill, 36 gallons, of ale 32 gallons; elsewhere beer or ale 34 gallons, according to the standard of the ale quart, four to a gallon. See 12 Car. 2. c. 24. s. 34.

Allowance of one in ten on warm worts. 1 W. & M. Stat. 1. c. 24. s. 7.

Allowances to common brewers for waste. See 12 Car. 2. c. 24. s. 36.

Allowances out of the malt duty. This schedule. Allowances.

Colleges who brewed their own beer before 12 Car. 2. exempted. 15 Car. 2. c. 12. s. 21.

Licences to common brewers. 24 Geo. 3. Stat. 2. c. 41. s. 1.

— Ale licences. 26 Geo. 2. c. 31.

Bounty on beer exported. This schedule. Bounties.

For every barrel of beer or ale of six shillings the barrel, or under (exclusive of the duty hereby imposed thereon) which shall be brewed in Great Britain by the common brewer, or any other person or persons who shall sell or tap out such beer or ale publicly or privately; to be paid by such common brewer or by such other person or persons respectively, and so in proportion for any greater or lesser quantity, one shilling and four-pence. — — — 1 s. 4 d.

For every barrel of beer or ale above six shillings the barrel, (exclusive of the duty hereby imposed thereon), and not exceeding eleven shillings, exclusive of such duty, commonly called Table Beer, which shall be brewed and made in that part of Great Britain called England, by the common brewer,

BEER, continued.

brewer, under, subject, and according to the rules, regulations, restrictions, and provisions contained and provided in and by the said act, made in the twenty-second year of the reign of his present Majesty, and so in proportion for any greater or lesser quantity; to be paid by such common brewer, three shillings. — — — 3s.

See 5 Ann. c. 8. for the definition of two-penny ale.

For every barrel of two-penny ale, mentioned and described in the seventh article of the treaty of union; to be paid by the common brewer or victualler, three shillings and four-pence farthing and thirteen nineteenth parts of a farthing. — — — 3s. 4 $\frac{1}{2}$ d. $\frac{13}{19}$

The barrel of French beer, ale, or mum, 36 gallons beer measure. 27 Geo. 3. c. 31. s. 27.

For every barrel of French beer, ale, or mum, which shall be imported into Great Britain directly from any of the European dominions of the French King, and so in proportion for any greater or lesser quantity; to be paid by the importer thereof, before the landing thereof, eight shillings. — — — 8s.

Mum made or imported, also 10s. per barrel by the annual malt act. See 12 Ann. stat. 1. c. 2. s. 1.

For every barrel of beer, ale, or mum (other than French beer, ale, or mum imported as aforesaid) which shall be imported from beyond the seas into Great Britain, and so in proportion for any greater or lesser quantity; to be paid by the importer thereof, before the landing thereof, seventeen shillings and three-pence. — — — 17s. 3d.

The barrel of beer, ale, or mum, imported, 32 gallons wine measure. 12 Car. 2. c. 24. s. 34.

BRICKS AND TILES.

Allowance of 10 in the 100 of bricks and tiles for waste or loss. 24 Geo. 3. stat. 2. c. 24. s. 6.

For every thousand of bricks which shall be made in Great Britain, and so in proportion for any greater or lesser quantity, two shillings and sixpence. — — — 2s. 6d.

Bricks for sale, when burnt, shall not be less than 8 $\frac{1}{2}$ inches long, 2 $\frac{1}{2}$ thick, and 4 wide, on penalty of 20s. per 1,000. 17 Geo. 3. c. 42. s. 1 & 2. (Not in this collection).

For every thousand of plain tiles, which shall be made in Great Britain, and so in proportion for any greater or lesser quantity, three shillings. — — — 3s.

Pan tiles for sale shall not be less than 13 $\frac{1}{2}$ inches long, 9 $\frac{1}{2}$ wide, and half an inch thick, on penalty of 10s. per 1,000. 17 Geo. 3. c. 42. s. 1 & 2. (Not in this collection).

For every thousand of pan tiles, or ridge tiles, which shall be made in Great Britain, and so in proportion for any greater or lesser quantity, eight shillings. — — — 8s.

For every hundred of paving tiles, which shall be made in Great Britain, not exceeding ten inches square, and so in proportion for any greater or lesser quantity, one shilling and sixpence. — — — 1s. 6d.

For every hundred of paving tiles, which shall be made in Great Britain, exceeding ten inches square, and so in proportion for any greater or lesser quantity, three shillings. — — — 3s.

For every thousand of tiles, which shall be made in Great Britain, other than such as are herein-before enumerated or described, by whatsoever name or names such tiles are or may be called or known, and so in proportion for any greater or lesser quantity, three shillings. — — — 3s.

The said duties upon bricks and tiles, respectively, to be paid by the maker thereof.

C A N D L E S.

Small rush lights for private use, once dipped in grease or kitchen stuff only, not chargeable. 8 Ann. c. 9. s. 31.

For every pound weight avoirdupois of candles of tallow, and other candles whatsoever (except wax and spermaceti candles) which shall be made in Great Britain, and so in proportion for any greater or lesser quantity, one penny halfpenny. — — — 1 $\frac{1}{2}$ d.

An allowance to be made for candles cracked or spoiled in the making. 8 Ann. c. 9. s. 29.

For every pound weight avoirdupois of candles, which shall be made in Great Britain, of wax or of spermaceti, or which are usually called or sold either for wax or spermaceti candles (notwithstanding the mixture

CANDLES, continued.

of any other ingredients therewith), and so in proportion for any greater or lesser quantity, three-pence halfpenny. — — — 3½d. *Licences. See 24 Geo. 3. stat. 2. c. 41. f. 1.*

The said duties upon candles to be paid by the maker thereof.

COACHES.

For every coach, berlin, landau, chariot, calash with four wheels, chaise marine, chaise with Four wheels, or caravan, or by whatsoever name such carriages are or may be called, which shall be built or constructed in Great Britain for sale; to be paid by the maker thereof, one pound. — — — — — 1 l. *Licence for making such carriages as were heretofore subject to a duty of excise. See 25 Geo. 3. c. 49. f. 1 & 2.*

For every calash, chaise, and chair, with Two wheels, or by whatsoever name such carriages are or may be called or known, which shall be built or constructed in Great Britain for sale; to be paid by the maker thereof, ten shillings. — — — — — 10 s.

COCOA NUTS AND COFFEE.

For every pound weight avoirdupois of cocoa nuts, of the growth or produce of any British colony or plantation in America, imported into Great Britain, and which shall be delivered out of the warehouse in which the same shall have been lodged under the care and custody of the proper officers for securing the duties payable thereon for home consumption, and so in proportion for any greater or lesser quantity, sixpence halfpenny. — — — — — 6½d. *Licence to deal in coffee, tea, or chocolate. 20 Geo. 3. c. 35. f. 13.*

For every pound weight avoirdupois of cocoa nuts, of the growth or produce of any other place, imported into Great Britain, and which shall be delivered out of the warehouse in which the same shall have been lodged under the care and custody of the proper officers for securing the duties payable thereon for home consumption, and so in proportion for any greater or lesser quantity, one shilling and eight-pence. — — — 18. 8d.

For every pound weight avoirdupois of coffee, of the growth or produce of any British colony or plantation in America, imported into Great Britain, and which shall be delivered out of the warehouse in which the same shall have been lodged under the care and custody of the proper officer for securing the duties payable thereon for home consumption, and so in proportion for any greater or lesser quantity, sixpence halfpenny. 6½d. *An allowance to be made of one seventh on every hundred pounds weight of plantation coffee imported in the bush. 13 Geo. 3. c. 73. f. 3.*

For every pound weight avoirdupois of coffee, of the growth or produce of any other place, imported into Great Britain, and which shall be delivered out of the warehouse in which the same shall have been lodged under the care and custody of the proper officers for securing the duties payable thereon for home consumption, and so in proportion for any greater or lesser quantity, one shilling and eight-pence. — — — 18. 8d.

CYDER AND PERRY.

For every hogshead of cyder or perry, which shall be made and sold by retail in Great Britain, to be paid by the retailer thereof, and so in proportion for any greater or lesser quantity, fourteen shillings and seven-pence. — — — — — 14 s. 7 d. *Further duty of 4s. per hogshead by the annual malt act, on all made for sale, to be paid by the first buyers or retailers. See 12 Ann. stat. 1. c. 2. f. 1.*

For every hogshead of cyder or perry, which shall be made and sold in Great Britain, in quantities of twenty gallons or upwards, by any dealer in, or retailer of, cyder or perry, from fruit of the growth of such dealer or retailer, to be paid by such dealer or retailer, and so in proportion for any greater or lesser quantity, six shillings and eleven-pence. 6 s. 11 d. *The hogshead to contain 63 gallons wine measure. See 12 Car. 2. c. 24. f. 34. See also are deemed dealers and retailers, 3 Geo. 3. c. 1. f. 25.*

For every hogshead of such last-mentioned cyder or perry, which shall be received into the custody or possession of any person or persons, to be — — — — — 11 s. *Cyder for distillation not chargeable. See 3 Geo. 3. c. 1. f. 21.*

CYDER AND PERRY, continued.

6s. 11d. may be drawn back if made into winegar. See 6 Geo. 3. c. 14. f. 16. be by such person or persons sold or disposed of, to be paid by such person or persons, and so in proportion for any greater or lesser quantity, seven shillings and eight-pence. — — — 7s. 8d.

If cyder or perry received by factor or agent appear, by certificate, to have been charged with the malt duty of 4s. he shall stand discharged of so much; — and cyder in no case chargeable with more than 19s. 2d. 29 Geo. 3. c. 10. f. 22. For every hogshead of cyder or perry, which shall be made in Great Britain, and which shall be sent or consigned to any factor or agent, who shall receive the same to sell or dispose of, to be paid by such factor or agent; and so in proportion for any greater or lesser quantity, nineteen shillings and two-pence. — — — 19s. 2d.

The ton 252 gallons wine measure. See 12 Car. 2. c. 24. f. 34. and references there. For every ton of cyder or perry which shall be imported from beyond the seas into Great Britain, and so in proportion for any greater or lesser quantity; to be paid by the importer thereof before the landing thereof, seventeen pounds sixteen shillings and sixpence. — 17l. 16s. 6d.

G L A S S.

Cast plate glass, squared into plates of a superficies, not less than 1485 inches, and of the thickness of 5-20ths of an inch at least, on an average, to pay 1l. 1s. 5½d. per cwt. if, with the cullet, the plates weigh 2-3ds of the gross gauged weight. If otherwise, to be charged at the same rate for the metal or materials. See 27 Geo. 3. c. 28. f. 5, 8, & 9. Allowances for waste. 27 Geo. 3. c. 39. f. 31. — For loss by the breaking of pots. 19 Geo. 2. c. 12. f. 11. Licences. 24 Geo. 3. stat. 2. c. 41. f. 1. For every hundred weight of materials or metal, or other preparations whatsoever, by what name soever the same are or may be called or known, that shall be made use of in Great Britain, in the making of plate or flint glass, or enamel, stained or paste glass, or phial glass, and so in proportion for any greater or lesser quantity, one pound one shilling and five-pence halfpenny. — — — 1l. 1s. 5½d.

For every hundred weight of materials or metal, or other preparations whatsoever, by what name soever the same are or may be called or known, that shall be made use of in Great Britain, in the making of spread window glass, commonly called or known by the name of Broad glass, and so in proportion for any greater or lesser quantity, eight shillings and one halfpenny. — — — 8s. 0d. ½.

For every hundred weight of materials or metal, or other preparations whatsoever, by what name soever the same are or may be called or known, that shall be made use of in Great Britain, in the making of all other window glass (not being spread glass), whether flashed or otherwise manufactured, and commonly called or known either by the name of Crown Glass, or of German Sheet Glass, and so in proportion for any greater or lesser quantity, sixteen shillings and one penny farthing. 16s. 1d. ½.

For every hundred weight of materials or metal, or other preparations whatsoever, by what name soever the same are or may be called or known, that shall be made use of in Great Britain, in the making of common bottles (the same not being phials), and of vessels made use of in chemical laboratories, and of garden glasses, and of all other vessels or utensils made of common bottle metal, and so in proportion for any greater or lesser quantity, four shillings and one farthing. — 4s. 0d. ½.

The said several rates and duties upon the materials or metal, or other preparations for making glass, to be paid by the maker or makers thereof respectively. On importation French plate glass 1s. 5½d. per square foot; French flint, enamel, stained, paste or phial glass, 1l. 9s. per cwt.; French broad glass 8s. 1d. per cwt.; French crown or German sheet glass, 19s. 10d. per cwt.; French bottles, not being phials, 4s. 0½d. per cwt.; and plate glass, and all other glass manufactures not enumerated, 1l. 8s. per cwt.; 27 Geo. 3. c. 28. f. 1: But the duty on green glass bottles imported repealed, and an additional duty of customs of 4s. 0d. ½ per cwt. imposed on French green glass bottles, 28 Geo. 3. c. 33. f. 9. — Flasks in which wine or oil imported not to be charged, 27 Geo. 3. c. 32. f. 9.

H I D E S A N D S K I N S.

See what is leather tanned, tawed, or dressed in oil respectively. 9 Ann. c. 11. f. 3. For every pound weight avoirdupois of hides, of what kind soever, and of calve skins, kips, hogs skins, dogs skins, and seal skins, which shall be tanned in Great Britain; and of sheep skins, and lamb skins, which shall be tanned in Great Britain for gloves and bazils, and

HIDES AND SKINS, continued.

and so in proportion for any greater or lesser quantity, one penny half-penny. — — — 1½ d. *Licences. 24 Geo. 3. Stat. 2. c. 41. f. 1.*

For every pound weight avoirdupois of goat skins, which shall be tanned with stomack, or otherwise, in Great Britain, to resemble Spanish leather, and so in proportion for any greater or lesser quantity, four-pence. — — — 4 d. *This repealed, 31 Geo. 3. c. 27. f. 11 and 43. per dozen imposed in lieu thereof. Same act, f. 2.*

For every pound weight avoirdupois of sheep skins, which shall be tanned for Roans (being after the nature of Spanish leather) in Great Britain, and so in proportion for any greater or lesser quantity, two-pence. — — — 2 d. *Repealed by 31 Geo. 3. c. 27. f. 11 and 28. 1 d. per dozen imposed in lieu thereof. Same act, f. 2.*

For every one hundred pounds of the true and real value of all other skins, and parts and pieces of hides and skins, which shall be tanned in Great Britain, not herein-before particularly charged, and so in proportion for greater or lesser numbers or quantities, thirty pounds. — — — 30 l. *Pates and tails cut off before tanned, to pay ad valorem. 9 Ann. c. 11. f. 46.*

The said several rates and duties for and upon all such hides and skins, and parts and pieces of hides and skins, which shall be so tanned in Great Britain, to be paid by the tanners thereof respectively.

For all hides of horses, mares, and geldings, which shall be dressed in allum and salt, or meal, or otherwise tawed in Great Britain, for every such hide, and so in proportion for a greater or lesser quantity or number of such hides, one shilling and sixpence. — — — 1 s. 6 d.

For and upon all hides of steers, cows, or any other hides, of what kind soever (those of horses, mares, and geldings excepted) which shall be so dressed in allum and salt, or meal, or otherwise tawed in Great Britain, for every such hide, and so in proportion for any greater or lesser number or quantity, three shillings. — — — 3 s.

For every pound weight avoirdupois of all calve skins, kips, and seal skins, which shall be so dressed in allum and salt, or meal, or otherwise tawed in Great Britain, and so in proportion for any greater or lesser quantity, one penny halfpenny. — — — 1½ d.

For every dozen of blink calve skins, which shall be so dressed in allum and salt, or meal, or otherwise tawed in Great Britain, with the hair on, and so in proportion for any greater or lesser number or quantity, three shillings. — — — 3 s.

For every dozen of blink calve skins, which shall be so dressed or tawed without hair, and every dozen of dogs skins, which shall be tawed as aforesaid in Great Britain, and for every dozen of kid skins which shall be tawed in Great Britain (except such kid skins as paid the full duty on the importation thereof), and so in proportion for any greater or lesser number or quantity, one shilling. — — — 1 s.

For every pound weight avoirdupois of buck and doe skins (except such as paid the full duty on the importation thereof) which shall be dressed in allum and salt, or meal, or be otherwise tawed as aforesaid in Great Britain, and so in proportion for any greater or lesser quantity, sixpence. — — — 6 d.

For every dozen of goats skins, and of beaver skins, which shall be so dressed in allum and salt, or meal, or be otherwise tawed in Great Britain, and so in proportion for any greater or lesser number or quantity, two shillings. — — — 2 s.

For every pound weight avoirdupois of sheep skins and lamb skins, which shall be dressed in allum and salt, or meal, or otherwise tawed in Great Britain, and so in proportion for any greater or lesser quantity, one penny farthing. — — — 1¼ d. *Only 1½ d. though dipped or steeped in tanner's woaze before tawing. 3 Geo. 1. c. 4. f. 13.*

For every one hundred pounds of the true and real value of all other skins, and parts and pieces of hides and skins, which shall be tawed in Great Britain, (not herein-before particularly charged), and so in proportion for greater or lesser numbers or quantities, thirty pounds. — — — 30 l.

The

HIDES AND SKINS, continued.

The several rates and duties for and upon all hides and skins, and parts and pieces of hides and skins, which shall be dressed in allum and salt, or meal, or otherwise tawed in Great Britain, to be paid by such persons who shall be the tawers or makers thereof into leather respectively.

All these duties on hides and skins dressed in oil repealed, and in lieu of them the following to be paid; viz. for buck, deer, and elk skins, 1 s. per lb.; sheep and lamb skins, 3 d. per lb.; and all other hides, skins, and pieces, 6 d. per lb. 28 Geo. 3. c. 37. f. 1 & 2.

For every pound weight avoirdupois of all hides and skins, and of all deer skins, goat skins, and beaver skins, which shall be dressed in oil in Great Britain, and so in proportion for any greater or lesser quantity, sixpence. — — — — — 6 d.

For every pound weight avoirdupois of calve skins, which shall be so dressed in oil in Great Britain, and so in proportion for any greater or lesser quantity, eight-pence. — — — — — 8 d.

For every pound weight avoirdupois of sheep skins, which shall be so dressed in oil in Great Britain, and for every pound weight avoirdupois of lamb skins, which shall be so dressed in oil in Great Britain, and so in proportion for any greater or lesser quantity of such sheep skins and lamb skins respectively, three-pence. — — — — — 3 d.

For every one hundred pounds of the true and real value of all other skins, and parts or pieces of skins, which shall be so dressed in oil in Great Britain, not herein-before particularly charged, and so in proportion for greater or lesser numbers or quantities, fifteen pounds. — 15 l.

For every pound weight avoirdupois of such last-mentioned hides and skins, and parts and pieces of hides and skins, which shall be so dressed in oil in Great Britain, and so in proportion for any greater or lesser quantity, two-pence. — — — — — 2 d.

The said several duties for and upon all hides and skins, and parts and pieces of hides and skins, which shall be so dressed in oil in Great Britain, to be paid by the oil leather dressers thereof respectively.

For every dozen of vellum which shall be made in Great Britain, and so in proportion for any greater or lesser quantity, to be paid by the maker thereof, three shillings and five-pence halfpenny. — 3 s. 5½ d.

For every dozen of parchment which shall be made in Great Britain, and so in proportion for any greater or lesser quantity, to be paid by the maker thereof, one shilling and eight-pence three farthings — 1 s. 8¼ d.

H O P S.

Allowance of 10 lb. per centum for the tare of the bag. 9 Ann. c. 12. f. 13.

For every pound weight avoirdupois of hops, growing, or to grow in Great Britain, which shall be cured and made fit for use, and so in proportion for a greater or lesser quantity; to be paid by the respective owners or possessors thereof, one penny and twelve twentieth parts of a farthing. — — — — — 1 d. — $\frac{12}{20}$.

L I C E N C E S. See 24 Geo. 3. stat. 2. c. 41. f. 1. and the table before the index.

M A L T.

By the annual malt act 6 d. more for malt made in England, and for malt brought without a certificate from Scotland into England; and 3 d. per bushel malt made in Scotland, and brought thence with a certificate. See 12 Ann. stat. 1. c. 2. f. 1. and 3 Geo. 3. c. 1. f. 3 & 10.

The legal bushel 18½ inches diameter, and 8 inches deep. 12 Ann.

For every bushel of malt which shall be made of barley, or any other corn or grain, within that part of Great Britain called England, and so in proportion for any greater or lesser quantity; to be paid by the maker thereof, nine-pence three farthings. — — — — — 9½ d.

For every bushel of malt which shall be made of barley, or any other corn or grain, within that part of Great Britain called Scotland, and so in proportion for any greater or lesser quantity; to be paid by the maker thereof, four-pence three farthings and ten twentieth parts of a farthing. — — — — — 4 d. $\frac{4}{10}$.

For every bushel of malt which shall be brought from Scotland into that part of Great Britain called England, accompanied with a certificate from

MALT, continued.

from the proper officer that it hath paid the duty of four-pence three farthings, and ten twentieth parts of a farthing, hereby imposed for every bushel thereof, and entered with the proper officer, and in such manner as in and by an act made in the thirty-third year of the reign of his late Majesty King George the second is mentioned, directed and appointed with respect to malt brought from Scotland into England, Wales, or Berwick upon Tweed, between the twenty-third day of June, one thousand seven hundred and sixty, and the twenty-fourth day of June, one thousand seven hundred and sixty-one, to be paid down in ready money to such officers, respectively, in manner as the duties are directed to be paid by the said last-mentioned act of Parliament, four-pence three farthings and ten twentieth parts of a farthing. — 4 d. $\frac{1}{2}$ $\frac{1}{2}$ $\frac{1}{2}$.

For and upon every bushel of malt which shall be brought from Scotland into that part of Great Britain called England, without such certificate as aforesaid, to be paid in manner as the duties by the said last-mentioned act are payable, with respect to malt brought from Scotland into England, Wales, or the town of Berwick upon Tweed, nine-pence three farthings. — 9 d.

Allowance of 3 d. per quarter for exportation malt. This schedule, Allowances. Bounty on malt exported to be paid by the customs. See 3 Geo. 3. c. 1. f. 13. Licences. 24 Geo. 3. stat. 2. c. 41. f. 1.

stat. 1. c. 2. f. 7. — Corn making into malt to be measured by the gage, and not by the bushel. Same act, f. 17.

Allowance of 4 in 20 if charged in the cistern or couch, 10 in 20 on the floor. Same act, f. 20 & 23. — Allowance when destroyed, or damaged by fire or water. 9 Geo.

1. c. 3. — Allowances to brewers out of this duty. This schedule, Allowances.

Regulations for malt brought from Scotland.

33 Geo. 2. c. 7. f. 11.

Malt made for exportation only not to be charged. 12 Geo.

1. c. 4. f. 48.

METHUEGLIN, or MEAD.

For every gallon of methueglin or mead which shall be made in Great Britain for sale, and so in proportion for any greater or lesser quantity; to be paid by the maker thereof, one shilling and one halfpenny. 1 s. 0 d. $\frac{1}{2}$.

The wine gallon. 12 Car. 2. c. 24. f. 34.

Licences. 24 Geo. 3. stat. 2. c. 41. f. 1.

M U M. See Beer.

P A P E R.

FIRST TABLE.

For every ream of paper which shall be made in Great Britain, called Imperial, of the value of two pounds eleven shillings per ream, and upwards, and not exceeding the dimensions of twenty-two inches by thirty inches and a quarter, thirteen shillings and nine-pence halfpenny. 13 s. 9 $\frac{1}{2}$ d.

For every ream of paper which shall be made in Great Britain, called Super Royal, of the value of one pound eighteen shillings per ream and upwards, and not exceeding the dimensions of nineteen inches and a quarter by twenty-seven inches and an half, ten shillings and four-pence farthing. — 10 s. 4 $\frac{1}{2}$ d.

For every ream of paper which shall be made in Great Britain, called Royal, of the value of one pound nine shillings per ream and upwards, and not exceeding the dimensions of nineteen inches and a quarter by twenty-four inches, seven shillings and nine-pence farthing. 7 s. 9 $\frac{1}{2}$ d.

For every ream of paper which shall be made in Great Britain, called Medium, of the value of one pound two shillings and sixpence per ream and upwards, and not exceeding the dimensions of seventeen inches and an half by twenty-two inches and an half, six shillings and four-pence. 6 s. 4 d.

For every ream of paper which shall be made in Great Britain, called Demy, of the value of sixteen shillings per ream and upwards, and not exceeding the dimensions of fifteen inches and an half by twenty inches, four shillings and three-pence three farthings. — 4 s. 3 $\frac{1}{2}$ d.

For every ream of paper which shall be made in Great Britain, called Thick Post, of the value of thirteen shillings per ream and upwards, and not exceeding the dimensions of fifteen inches and a quarter by nineteen inches and an half, three shillings and five-pence halfpenny. 3 s. 5 $\frac{1}{2}$ d.

See a table of the values, dimensions, and duties of paper, preceding the index.

The ream to consist of 20 quires, and each quire of 24 sheets, except double demy for newspapers, table 3d, of which the quire to contain 25 sheets. 21 Geo. 3. c. 24. f. 5. — The bundle 40 quires, (except as before). Same clause.

Allowance for books printed in the Latin, Greek, Oriental, or Northern languages. 21 Geo. 3. c. 24. f. 40 & 41. and this schedule, Allowances.

— For paper damaged in removing by water. 21 Geo. 3. c. 24. f. 18.

Licences. 24 Geo. 3. stat. 2. c. 41. f. 1.

PAPER, First Table, continued.

For every ream of paper which shall be made in Great Britain, called Thin Post, of the value of ten shillings per ream and upwards, and not exceeding the dimensions of fifteen inches and a quarter by nineteen inches and an half, two shillings and eight-pence farthing. — 2 s. 8½ d.

For every ream of paper which shall be made in Great Britain, called Small Post, of the value of seven shillings and sixpence per ream and upwards, and not exceeding the dimensions of thirteen inches and an half by sixteen inches and an half, two shillings and one farthing. 2 s. 0 d. ½.

For every ream of paper which shall be made in Great Britain, called Fools Cap, of the value of ten shillings per ream and upwards, and not exceeding the dimensions of thirteen inches and an half by sixteen inches and three quarters, two shillings and three-pence halfpenny. 2 s. 3½ d.

For every ream of paper which shall be made in Great Britain, called Pott, of the value of six shillings and nine-pence per ream and upwards, and not exceeding the dimensions of twelve inches and an half by fifteen inches and an half, one shilling and sixpence halfpenny. 1 s. 6½ d.

For every ream of paper which shall be made in Great Britain, called Large Thick Post, of the value of fifteen shillings per ream and upwards, and not exceeding the dimensions of sixteen inches and an half by twenty-one inches, three shillings and ten-pence. — 3 s. 10 d.

For every ream of paper which shall be made in Great Britain, called Large Thin Post, of the value of twelve shillings per ream and upwards, and not exceeding the dimensions of sixteen inches and an half by twenty-one inches, three shillings and three farthings. — 3 s. 0 d. ¼.

SECOND TABLE.

For every ream of paper which shall be made in Great Britain, called Double Atlas, of the value of fifteen pounds, and not exceeding the value of twenty-one pounds per ream, and not exceeding the dimensions of fifty-five inches by thirty-one inches and an half, two pounds six shillings. — — — — 2 l. 6 s.

For every ream of paper which shall be made in Great Britain, called Demy, of the value of twelve shillings, and under the value of sixteen shillings per ream, and not exceeding the dimensions of fifteen inches and an half by twenty inches, two shillings and eight-pence farthing. 2 s. 8½ d.

For every ream of paper which shall be made in Great Britain, called Copy, of the value of seven shillings and sixpence, and not exceeding the value of eleven shillings, per ream, and not exceeding the dimensions of sixteen inches by twenty inches and a quarter, one shilling and sixpence halfpenny. — — — — 1 s. 6½ d.

For every ream of paper which shall be made in Great Britain, called Fools Cap, of the value of six shillings, and under the value of ten shillings, per ream, and not exceeding the dimensions of thirteen inches and an half by sixteen inches and three quarters, one shilling and three-pence. — — — — 1 s. 3 d.

For every ream of paper which shall be made in Great Britain, called Littriss Fools Cap, of the value of six shillings, and not exceeding the value of ten shillings, per ream, and not exceeding the dimensions of thirteen inches and an half by seventeen inches and an half, one shilling and three-pence. — — — — 1 s. 3 d.

For every ream of paper which shall be made in Great Britain, called Pott, of the value of four shillings, and under the value of six shillings and nine-pence, per ream, and not exceeding the dimensions of twelve inches and an half by fifteen inches and an half, eleven-pence halfpenny. — — — — 11½ d.

For every ream of paper which shall be made in Great Britain, called Grand Eagle, or Double Elephant, of the value of four pounds, and not

PAPER, Second Table, continued.

not exceeding the value of five pounds and five shillings, per ream, and not exceeding the dimensions of twenty-six inches and three quarters by forty inches, seventeen shillings and three-pence. — 17s. 3d.

For every ream of paper which shall be made in Great Britain, called Colombier, of the value of two pounds and ten shillings, and not exceeding the value of three pounds and ten shillings, per ream, and not exceeding the dimensions of twenty-three inches and an half by thirty-four inches and an half, twelve shillings and one penny. — 12s. 1d.

For every ream of paper which shall be made in Great Britain, called Atlas, of the value of three pounds, and not exceeding the value of four pounds and five shillings per ream, and not exceeding the dimensions of twenty-six inches and a quarter by thirty-four inches, seventeen shillings and three-pence. — 17s. 3d.

For every ream of Atlas Inferior paper, which shall be made in Great Britain, of the value of two pounds, and under the value of three pounds, per ream, and not exceeding the dimensions of twenty-six inches and a quarter by thirty-four inches, ten shillings and four-pence farthing. 10s. 4½d.

For every ream of paper which shall be made in Great Britain, called Small Atlas, of the value of one pound and ten shillings, and not exceeding the value of two pounds and ten shillings, per ream, and not exceeding the dimensions of twenty-five inches by thirty-one inches, eight shillings and seven-pence halfpenny. — 8s. 7½d.

For every ream of paper which shall be made in Great Britain, called Imperial, of the value of one pound and ten shillings, and under the value of two pounds and eleven shillings, per ream, and not exceeding the dimensions of twenty-two inches by thirty inches and a quarter, seven shillings and five-pence three farthings. — 7s. 5½d.

For every ream of paper which shall be made in Great Britain, called Super Royal, of the value of one pound and five shillings, and under the value of one pound and eighteen shillings, per ream, and not exceeding the dimensions of nineteen inches and a quarter by twenty-seven inches and an half, five shillings and nine-pence. — 5s. 9d.

For every ream of paper which shall be made in Great Britain, called Long Royal, of the value of one pound, and not exceeding the value of one pound and ten shillings, per ream, and not exceeding the dimensions of twenty-seven inches and an half by eighteen inches, four shillings and seven-pence farthing. — 4s. 7½d.

For every ream of paper which shall be made in Great Britain, called Royal, of the value of eighteen shillings, and under the value of one pound and nine shillings, per ream, and not exceeding the dimensions of nineteen inches and a quarter by twenty-four inches, four shillings and one farthing. — 4s. 0d. ½.

For every ream of paper which shall be made in Great Britain, called Demy, of the value of thirteen shillings, and not exceeding the value of one pound and one shilling, per ream, and not exceeding the dimensions of seventeen inches and an half by twenty-two inches, two shillings and eight-pence farthing. — 2s. 8½d.

For every ream of paper which shall be made in Great Britain, called Short Demy, or Crowns, of the value of nine shillings, and not exceeding the value of fourteen shillings, per ream, and not exceeding the dimensions of fourteen inches by twenty inches and a quarter, or of fifteen inches by twenty inches, one shilling and eleven-pence. — 1s. 11d.

For every ream of paper which shall be made in Great Britain, called Large Fan, of the value of fourteen shillings, and not exceeding the value of one pound and one shilling, per ream, and not exceeding the dimensions of twenty-three inches and an half by twenty inches and an half, three shillings and five-pence halfpenny. — 3s. 5½d.

For

PAPER, Second Table, continued.

For every ream of paper which shall be made in Great Britain, called Small Fan, of the value of eleven shillings, and not exceeding the value of eighteen shillings, per ream, and not exceeding the dimensions of twenty-two inches and a quarter by thirteen inches and a quarter, two shillings and seven-pence. — — 2 s. 7 d.

For every ream of paper which shall be made in Great Britain, called Elephant, of the value of fifteen shillings, and not exceeding the value of one pound and seven shillings, per ream, and not exceeding the dimensions of twenty-three inches by twenty-eight inches, three shillings and five-pence halfpenny. — — 3 s. 5½ d.

For every ream of paper which shall be made in Great Britain for bank or bankers bills or notes, allowing two bills or notes in each sheet, and so in proportion for a greater or less number of bills or notes in each sheet, three shillings and five-pence halfpenny. — 3 s. 5½ d.

THIRD TABLE.

Each quire of double demy, for newspapers, to contain 25 sheets, of other paper 24 sheets.
21 Geo. 3. c. 24. s. 5.
— The bundle 40 quires. Same clause.

For every bundle of paper which shall be made in Great Britain, called Double Demy, of the value of one pound and eighteen shillings, and not exceeding the value of three pounds, per bundle, and not exceeding the dimensions of twenty-six inches by thirty-eight inches and an half, eight shillings and four-pence. — — 8 s. 4 d.

For every bundle of paper which shall be made in Great Britain, called Royal, of the value of one pound and four shillings, and under the value of one pound and sixteen shillings, per bundle, and not exceeding the dimensions of nineteen inches and a quarter by twenty-four inches, or of twenty inches by twenty-six inches, five shillings and four-pence halfpenny. — — 5 s. 4½ d.

For every bundle of paper which shall be made in Great Britain, called Royal Inferior, of the value of fourteen shillings, and under the value of one pound and four shillings, per bundle, and not exceeding the dimensions of nineteen inches and a quarter by twenty-four inches, three shillings and three farthings. — — 3 s. 0 d. ¾.

For every bundle of paper which shall be made in Great Britain, called Medium, of the value of one pound, and not exceeding the value of one pound and eight shillings, per bundle, and not exceeding the dimensions of eighteen inches by twenty-three inches, four shillings and two-pence halfpenny. — — 4 s. 2½ d.

For every bundle of paper which shall be made in Great Britain, called Demy Single, of the value of seventeen shillings, and under the value of one pound and six shillings, per bundle, and not exceeding the dimensions of seventeen inches and an half by twenty-two inches, or of nineteen inches and a quarter by twenty-one inches and a quarter, three shillings and ten-pence. — — 3 s. 10 d.

For every bundle of paper which shall be made in Great Britain, called Demy Inferior, of the value of ten shillings, and under the value of seventeen shillings, per bundle, and not exceeding the dimensions of seventeen inches and an half by twenty-two inches, two shillings and three-pence halfpenny. — — 2 s. 3½ d.

For every bundle of paper which shall be made in Great Britain, called Double Crown, of the value of seventeen shillings, and not exceeding the value of one pound three shillings and sixpence, per bundle, and not exceeding the dimensions of twenty inches by thirty inches, three shillings and five-pence halfpenny. — — 3 s. 5½ d.

For every bundle of paper which shall be made in Great Britain, called Double Crown Inferior, of the value of twelve shillings, and under the value of seventeen shillings, per bundle, and not exceeding the dimensions

PAPER, Third Table, continued.

sions of twenty inches by thirty inches, two shillings and eight-pence farthing. — — — — — 2 s. 8½ d.

For every bundle of paper which shall be made in Great Britain, called Single Crown, of the value of thirteen shillings, and not exceeding the value of one pound, per bundle, and not exceeding the dimensions of fifteen inches by twenty inches, three shillings and three farthings. 3 s. 0 d. ½.

For every bundle of paper which shall be made in Great Britain, called Single Crown Inferior, of the value of eight shillings, and under the value of thirteen shillings, per bundle, and not exceeding the dimensions of fifteen inches by twenty inches, one shilling and eleven-pence. 1 s. 11 d.

For every bundle of paper which shall be made in Great Britain, called Demy Tissue, of the value of eight shillings, and not exceeding the value of twelve shillings, per bundle, and not exceeding the dimensions of seventeen inches and an half by twenty-two inches, one shilling and eleven-pence. — — — — — 1 s. 11 d.

For every bundle of paper which shall be made in Great Britain, called Crown Tissue, of the value of five shillings, and not exceeding the value of nine shillings, per bundle, and not exceeding the dimensions of fifteen inches by twenty inches, one shilling and three-pence. 1 s. 3 d.

For every bundle of paper which shall be made in Great Britain, called Double Pott, of the value of nine shillings, and not exceeding the value of sixteen shillings, per bundle, and not exceeding the dimensions of seventeen inches by twenty-five inches and an half, two shillings and three-pence halfpenny. — — — — — 2 s. 3½ d.

FOURTH TABLE.

For every ream of paper which shall be made in Great Britain, called Cartridge, not exceeding the dimensions of twenty-one inches by twenty-six inches, two shillings and eight-pence farthing. — — — — — 2 s. 8½ d.

For every ream of paper which shall be made in Great Britain, called Square Cartridge, not exceeding the dimensions of twenty-four inches and an half by twenty-five inches and an half, three shillings and three farthings. — — — — — 3 s. 0 d. ½.

For every ream of paper which shall be made in Great Britain, called Small Cartridge, not exceeding the dimensions of nineteen inches and a quarter by twenty-four inches, two shillings and three-pence halfpenny. — — — — — 2 s. 3½ d.

For every ream of paper which shall be made in Great Britain, called Elephant Common, not exceeding the dimensions of twenty-three inches by twenty-eight inches, one shilling and eleven-pence. — — — — — 1 s. 11 d.

For every ream of paper which shall be made in Great Britain, called Sugar Blue, not exceeding the dimensions of twenty-one inches and an half by thirty-three inches, three shillings and three farthings. 3 s. 0 d. ½.

For every ream of paper which shall be made in Great Britain, called Sugar Blue, Smaller Size, not exceeding the dimensions of eighteen inches and three quarters by twenty-seven inches, two shillings and three-pence halfpenny. — — — — — 2 s. 3½ d.

For every ream of paper which shall be made in Great Britain, called Sugar Blue, Demy Size, not exceeding the dimensions of seventeen inches and an half by twenty-two inches, one shilling and eleven-pence. — — — — — 1 s. 11 d.

For every ream of paper which shall be made in Great Britain, called Sugar Blue, Crown Size, not exceeding the dimensions of fifteen inches by twenty inches, one shilling and eleven-pence. — — — — — 1 s. 11 d.

For every ream of paper which shall be made in Great Britain, called Purple Royal, not exceeding the dimensions of nineteen inches and an

PAPER, Fourth Table, continued.

half by twenty-four inches and a quarter, one shilling and sixpence halfpenny. — — — — 1 s. 6½ d.

For every ream of paper which shall be made in Great Britain, called Blue Elephant, not exceeding the dimensions of twenty-three inches by twenty-eight inches, two shillings and three-pence halfpenny. — — — — 2 s. 3½ d.

For every bundle of paper which shall be made in Great Britain, called Blue Royal, not exceeding the dimensions of nineteen inches and a half by twenty-four inches and a quarter, three shillings and three farthings. — — — — 3 s. 0 d. ¼.

For every bundle of paper which shall be made in Great Britain, called Blue Demy and Blossom, not exceeding the dimensions of seventeen inches by twenty-two inches, two shillings and one farthing. — — — — 2 s. 0 d. ¼.

For every bundle of paper which shall be made in Great Britain, called Blue Crown Single, not exceeding the dimensions of fifteen inches by twenty inches, one shilling and one penny three farthings. — — — — 1 s. 1¼ d.

F I F T H T A B L E.

For every ream of WHITED BROWN PAPER which shall be made in Great Britain, called Royal Hand Thick, not exceeding the dimensions of twenty-four inches by nineteen inches and a quarter, one shilling and four-pence. — — — — 1 s. 4 d.

For every bundle of whited brown paper which shall be made in Great Britain, called Royal Hand, not exceeding the dimensions of twenty-four inches by nineteen inches and a quarter, one shilling and sixpence halfpenny. — — — — 1 s. 6½ d.

For every bundle of whited brown paper which shall be made in Great Britain, called Lumber Hand, not exceeding the dimensions of twenty-three inches by eighteen inches, one shilling and sixpence halfpenny. — — — — 1 s. 6½ d.

For every bundle of whited brown paper which shall be made in Great Britain, called Double Two Pound, not exceeding the dimensions of twenty-four inches by sixteen inches, one shilling and one penny three farthings. — — — — 1 s. 1¼ d.

For every bundle of whited brown paper which shall be made in Great Britain, called Single Two Pound, not exceeding the dimensions of sixteen inches by eleven inches, five-pence three farthings. — — — — 5¼ d.

For every bundle of whited brown paper which shall be made in Great Britain, called Middle Hand Double, not exceeding the dimensions of thirty-three inches by twenty-one inches, two shillings and three-pence halfpenny. — — — — 2 s. 3½ d.

For every bundle of whited brown paper which shall be made in Great Britain, called Middle Hand, not exceeding the dimensions of twenty-two inches by sixteen inches, one shilling and one penny three farthings. — — — — 1 s. 1¼ d.

For every bundle of whited brown paper which shall be made in Great Britain, called Small Hand Double, not exceeding the dimensions of thirty-two inches by twenty inches, one shilling and sixpence halfpenny. — — — — 1 s. 6½ d.

For every bundle of whited brown paper which shall be made in Great Britain, called Small Hand, not exceeding the dimensions of nineteen inches and three quarters by sixteen inches, nine-pence farthing. — — — — 9¼ d.

For every bundle of whited brown paper which shall be made in Great Britain, called Couples, Pound and Half Pound, not exceeding the dimensions of twelve inches by ten inches, and of nine inches by seven inches and an half, five-pence three farthings. — — — — 5¼ d.

For every ream of BROWN PAPER which shall be made in Great Britain, called Imperial Cap, not exceeding the dimensions of twenty-nine inches by twenty-two inches, one shilling and sixpence halfpenny. — — — — 1 s. 6½ d.

PAPER, Fifth Table, continued.

For every ream of brown paper which shall be made in Great Britain, called Haven Cap, not exceeding the dimensions of twenty-four inches by twenty inches, one shilling and one penny three farthings. 1 s. 1 1/4 d.

For every ream of brown paper which shall be made in Great Britain, called Bag Cap, not exceeding the dimensions of twenty-three inches and an half by nineteen inches, eleven-pence halfpenny. — 11 1/2 d.

For every ream of brown paper which shall be made in Great Britain, called Kentish Cap, not exceeding the dimensions of twenty-one inches by eighteen inches, nine-pence farthing. — — 9 1/4 d.

For every ream of brown paper which shall be made in Great Britain, called Four Pounds, not exceeding the dimensions of twenty inches by sixteen inches, nine-pence farthing. — — 9 1/4 d.

For every ream of brown paper which shall be made in Great Britain, called Small Cap, not exceeding the dimensions of twenty inches by fifteen inches, five-pence three farthings. — — 5 1/4 d.

For every ream of brown paper which shall be made in Great Britain, called Double Four Pounds, not exceeding the dimensions of thirty-three inches by twenty inches, one shilling and sixpence halfpenny. 1 s. 6 1/2 d.

For every bundle of brown paper which shall be made in Great Britain, called Single Two Pounds, not exceeding the dimensions of sixteen inches by eleven inches, nine-pence farthing. — — 9 1/4 d.

For every bundle of brown paper which shall be made in Great Britain, called Couples Pound and Half Pound, not exceeding the dimensions of twelve inches by ten inches, and of nine inches by seven inches and an half, five-pence three farthings. — — 5 1/4 d.

For every hundred weight of pasteboard, millboard, scaleboard, and glazed paper, which shall be made in Great Britain, six shillings and ten-pence three farthings. — — 6 s. 10 1/4 d.

And after these rates for any greater or less quantity of such papers, pasteboards, millboards, scaleboards, and glazed paper respectively.

The said several rates and duties upon the said several sorts of paper, pasteboard, millboard, scaleboard, and glazed paper, to be paid by the makers thereof respectively.

For every sort or kind of paper, not herein-before enumerated and described, which shall be made in Great Britain, a duty after the rate of twenty pounds and fourteen shillings for every one hundred pounds of the true and real value of the same, including the duties hereby charged thereon. — — 20 l. 14 s. In lieu of this duty, un-enumerated paper, if not above the largest size of the nearest sort or kind in the table, to pay as the nearest above of such sort in size and value; and if above, a duty in proportion to such size, estimated according to the duty of paper nearest of the same sort, kind, and weight. 27 Geo. 3. c. 31. s. 29.

The said duties for such sorts or kinds of paper respectively, to be paid by the makers thereof respectively.

PLATE LICENCES. 31 Geo. 2. c. 32. s. 2. and table preceding the index.

PRINTED GOODS.

For every yard square of paper, which shall be printed, painted, or stained in Great Britain, to serve for hangings or other uses (over and above the duties payable for such paper before the printing, painting, or staining thereof) and so in proportion for any greater quantity; to be paid by the printer, painter, or stainer thereof, one penny three farthings. — — 1 1/4 d. Licences. 24 Geo. 3. stat. 2. c. 41. s. 2.

For every yard in length, reckoning yard-wide, of foreign callicoe, and of foreign muslin, which shall be printed, stained, painted, or dyed in Great Britain (except such as shall be dyed throughout of one colour Exceptions herein each paragraph. Calicoes within an eighth of a yard broad, colour

PRINTED GOODS, continued.

or not exceeding 1-8th, colour only) and so in proportion for any greater or lesser quantity, seven-
to pay as yard broad, ————— 7 d.
10 Ann. c. 19. s. 99. pence.

Foreign calicoes (except all blue) not to be worn or used. See 14 Geo. 3. c. 72. s. 1 & 2.
Licences. 24 Geo. 3. stat. 2. c. 41. s. 1.

Stuffs not charged by
this act, (except such
as are dyed throughout
of one colour only, and
stuffs made of woollen,
or whereof the great-
est part in value is
woollen), 3½ d. per
yard. 28 Geo. 3. c.
37. s. 8.

For every yard in length, reckoning yard-wide, of all linens and of all
stuffs, made either of cotton or linen mixed with other materials,
fustians, velvets, velverets, dimities, and other figured stuffs made
of cotton and other materials mixed, or wholly made of cotton wool, wove
in Great Britain, which shall be printed, stained, painted, or dyed in
Great Britain (except such as shall be dyed throughout of one colour
only, and stuffs made of woollen, or whereof the greatest part in value
shall be woollen) and so in proportion for any greater or lesser quantity,
three-pence halfpenny. ————— 3½ d.

For every yard in length, reckoning yard-wide, of stuffs wholly made
of cotton wool, wove in Great Britain, commonly called British Manu-
factory, and of British Muslins, which shall be printed, stained, painted,
or dyed, in Great Britain (except such as shall be dyed throughout of
one colour only), and so in proportion for any greater or lesser quantity,
three-pence halfpenny. ————— 3½ d.

Ribbands and silks,
though less than half a
yard in breadth, to
pay according to their
proportions. 7 Geo. 3.
c. 47. s. 6.

For every yard in length, reckoning half yard wide, of all silks which
shall be printed, stained, or painted in Great Britain (silk handkerchiefs
excepted) over and above the duties payable upon the importation of them,
or any of them, and so in proportion for any greater or lesser quantity, one
shilling and one penny three farthings. ————— 1 s. 1½ d.

For every yard square of silk handkerchiefs, which shall be printed,
stained, painted, or dyed, in Great Britain, and so in proportion for
wider or narrower silk handkerchiefs, over and above the duties payable
upon the importation of them, or any of them, and so in proportion for any
greater or lesser quantity, four-pence halfpenny. ————— 4½ d.

The said duties on printed, stained, painted, or dyed goods, which
shall be printed, stained, painted, or dyed, in Great Britain, to
be paid by the printer, stainer, painter, or dyer thereof.

For every yard in length, reckoning yard-wide, of French printed,
stained, painted, or dyed, calicoes and muslins (except such as shall
be dyed throughout of one colour only) which shall be imported into Great
Britain directly from any of the European dominions of the French King,
and so in proportion for any greater or lesser quantity; to be paid by the
importer thereof before the landing thereof, seven-pence. ————— 7 d.

For every yard in length, reckoning yard-wide, of all French printed,
stained, painted, or dyed, linens and stuffs made either of cotton or linen
mixed with other materials, fustians, velvets, velverets, dimities, and
other figured stuffs, made of cotton and other materials mixed, or wholly
made of cotton-wool (except such as shall be dyed throughout of one colour
only) which shall be imported into Great Britain directly from any of the
European dominions of the French King, and so in proportion for any
greater or lesser quantity; to be paid by the importer thereof before the
landing thereof, three-pence halfpenny. ————— 3½ d.

S O A P.

Licences. 24 Geo. 3.
stat. 2. c. 41. s. 1.

Allowance of 1 in
every 10 lb. of hard
soap in full for all
waste, loss, or da-
mage. 5 Geo. 3. c. 43.
s. 14. — An allow-
ance of the duty for

other soap when stale
or rotten, and put into the
copper in officer's preference. 10 Ann. c. 19. s. 28. — Allowances for soap used in the woollen,
or cotton, or linen manufactures. See same act, s. 29; and this schedule, Allowances.

For every pound weight avoirdupois of hard cake soap, or ball soap,
which shall be made in Great Britain, and so in proportion for a
greater or lesser quantity; to be paid by the maker thereof, two-pence
farthing. ————— 2½ d.

For every pound weight avoirdupois of soft soap, which shall be made
in Great Britain, and so in proportion for a greater or lesser quantity; to
be paid by the maker thereof, one penny three farthings. ————— 1½ d.

S P I R I T S.

For every gallon of fermented wort or wash, which shall be brewed or made in that part of Great Britain called England, on or before the fifth day of July one thousand seven hundred and eighty-eight, for extracting spirits for home consumption, from any malt, corn, grain, or tilts, or any mixture with the same; to be paid by the makers or distillers thereof, sixpence. — — — 6d.

For every gallon of cyder or perry, or any other wash or liquor, which shall be brewed or made as aforesaid, from any sort or kind of British materials (except such as are before mentioned) or from any mixture therewith, for extracting spirits for home consumption; to be paid by the makers or distillers thereof, five-pence. — — — 5d.

For every gallon of fermented wort or wash, which shall be brewed or made as aforesaid from molasses or sugar, or any mixture therewith, for extracting spirits for home consumption; to be paid by the makers or distillers thereof, eight-pence three farthings. — — — 8½d.

For every gallon of wash, which shall be brewed or made as aforesaid from foreign refused wine or foreign cyder, or wash prepared from foreign materials (except molasses and sugar) or any mixture therewith, for extracting spirits for home consumption; to be paid by the makers or distillers thereof, one shilling. — — — 1s.

Distillers for exportation to Scotland to pay according to the contents of their stills, and be licensed. 28 Geo. 3. c. 46. f. 37. — And the wash not chargeable, f. 46.

Distillers in Scotland to pay according to the contents of their stills only, and be licensed. 28 Geo. 3. c. 46. f. 1. (Not in this collection.) — Licensing stills in the Highlands. 25 Geo. 3. c. 22. (Not in this collection.)

Licences to distillers for home consumption. 24 Geo. 3. stat. 2. c. 41. f. 1.

For every seventy-two gallons of wash, which George Bishop, of Maidstone, shall produce, on or before the fifth day of July one thousand seven hundred and eighty-eight, from a weight of malt, or other corn, including the bran thereof, and not exceeding one hundred and twelve pounds avoirdupois; to be paid by the said George Bishop, and so in proportion for any greater or lesser quantity of such wash, eighteen shillings. — — — 18s.

For every gallon of wash, from which twenty-four gallons shall be taken and distilled by the officer of excise, according to the directions and under the authority of an act, made in the twenty-sixth year of the reign of his present Majesty, among other things, to discontinue, for a limited time, the payment of duties on low wines and spirits for home consumption, and for granting and securing the due payment of other duties in lieu thereof, and such twenty-four gallons of wash, so distilled, shall be found to produce more than two gallons and three-fourth parts of a gallon of spirits, at the strength of one in seven under hydrometer proof; to be paid by the said George Bishop, one shilling. — — — 1s.

If 24 gallons of wash produce more than 1-200 1-8th gallons of spirits of one in six, the whole to be charged at 1s. per gallon. 28 Geo. 3. c. 46. f. 48. Continued as stated in the last reference.

For every gallon of British spirits, of a strength not exceeding that of one to ten over hydrometer proof, which shall be manufactured in Scotland, and brought from thence into any other part of the united kingdom, on or before the fifth day of July one thousand seven hundred and eighty-eight; to be paid by the importer thereof, two shillings. — — — 2s.

And for every gallon of all such spirits as last aforesaid, of a greater strength than one to ten over hydrometer proof, and not exceeding three per centum over and above one to ten over hydrometer proof, two shillings. — — — 2s.

And also a farther duty proportioned to the degree of strength in which such spirits shall exceed the said strength of one to ten over hydrometer proof; — — —

These duties on wash continued to 5th July 1789, by 28 Geo. 3. c. 46. f. 79; to 5th July 1790, by 29 Geo. 3. c. 45. f. 6; to 5th July 1791, by 30 Geo. 3. c. 37. f. 1; and to 5th July 1793, by 31 Geo. 3. c. 1. f. 8.

Additional duty on wash from corn, &c. 1d.; other British materials 1d.; molasses or sugar 1½d.; other foreign materials 2d.; to 5th April 1791, and from thence till 800,000l. exchequer bills shall be paid off by these and other duties. 31 Geo. 3. c. 1. f. 1, 11, & 12.

The wine gallon. 13 Car. 2. c. 24. f. 34.

British spirits for exportation to foreign parts not chargeable with any duty. 2 Geo. 3. c. 5. f. 13.

28 Geo. 3. c. 46. f.

(In lieu of this), for every 96 gallons produced as here specified, 16s. 4d. being at the rate of 2d. and 1-6th of a farthing per gallon, to 5th July 1789, 28 Geo. 3. c. 46. f. 63 & 86: Continued to 5th July 1790, by 29 Geo. 3. c. 45. f. 6 & 7; to 5th July 1791, by 30 Geo. 3. c. 37. f. 1 & 9; and to 5th July 1793, by 31 Geo. 3. c. 1. f. 8 & 9.

Additional duty of 2s. 8½d. for every 96 gallons, to 5th April 1791, and from thence till 800,000l. exchequer bills paid off by this and other duties. 31 Geo. 3. c. 1. f. 1, 11, & 12.

6d. per gallon additional by 28 Geo. 3. c. 4. f. 1. (Not in this collection), to 5th July 1788; and from that day to 5th July 1789, 2s. 9d. per gallon, 28 Geo. 3. c. 46. f. 63 & 86; continued to 5th July 1790, by 29 Geo. 3. c. 45. f. 7; to 5th July 1791, by 30 Geo. 3. c. 37. f. 9; and to 5th July 1793, by 31 Geo. 3. c. 1. f. 8 & 9.

SPIRITS, continued.

New duty of $5\frac{1}{2}$ d. proof; to be paid by the importer thereof, or the person bringing the to 5th April 1792, and thence till 800,000 l. same.

exchequer bills be paid off by that and other duties. 31 Geo. 3. c. 1. f. 1, 11, & 12.

Spirits not more than three per cent. above 1 to 10, to be charged with a further duty in proportion to their strength. If stronger than three per cent. above, to be seized. 28 Geo. 3. c. 46. f. 60.

The strength to be tried by Clarke's hydrometer. 27 Geo. 3. c. 31. f. 17.

Distillers of spirits in England for exportation to Scotland, to pay according to the contents of their stills, and be licensed. 28 Geo. 3. c. 46. f. 37; ——— and the wash for such spirits not chargeable. 28 Geo. 3. c. 46. f. 46.

Additional duty on single brandy 10d., above proof 1s. 8d.; rum, &c. of the British colonies 8d. above proof 1s. 4d.; other single spirits 10d. above proof 1s. 8d. till 5th April 1792, and thence till 800,000 l. exchequer bills shall be paid off by these and other duties. 31 Geo. 3. c. 1. f. 1, 11, & 12.

All spirits to be taken to be of the strength denoted by Clarke's hydrometer, till the end of the next session of Parliament. See 27 Geo. 3. c. 31. f. 17. and acts there referred to.

The wine gallon. 12 Car. 2. c. 24. f. 34.

Plantation spirits may be put in ware-houses for a year on bond. See 15 Geo. 2. c. 25.

Licences to brandy dealers. 24 Geo. 3. stat. 2. c. 41. f. 1.

———Retailers. 30 Geo. 3. c. 38. f. 6.

For every gallon of single brandy, which shall be imported into Great Britain; to be paid by the importer before the landing thereof, four shillings and three-pence. ——— 4s. 3d.

For every gallon of brandy above proof, which shall be imported into Great Britain; to be paid by the importer before the landing thereof, eight shillings and one penny. ——— 8s. 1d.

For every gallon of rum, spirits, or aqua vitæ, of the produce of the British colonies or plantations, which shall be imported from beyond the seas into Great Britain; to be paid by the importer before the landing thereof, three shillings and seven-pence. ——— 3s. 7d.

For every gallon of rum, spirits, or aqua vitæ, above proof, of the produce of the British colonies or plantations, which shall be imported from beyond the seas into Great Britain; to be paid by the importer before the landing thereof, six shillings and eight-pence. ——— 6s. 8d.

For every gallon of single spirits, or aqua vitæ (other than such brandy, rum, spirits, or aqua vitæ, as aforesaid) which shall be imported from beyond the seas into Great Britain; to be paid by the importer before the landing thereof, four shillings and three-pence. ——— 4s. 3d.

For every gallon of spirits or aqua vitæ (other than such brandy, rum, spirits, or aqua vitæ, as aforesaid) above proof, which shall be imported from beyond the seas into Great Britain; to be paid by the importer before the landing thereof, eight shillings and one penny. ——— 8s. 1d.

S T A R C H.

Allowances for starch used in the flax and cotton manufactures. 23 Geo. 3. c. 77. f. 1. and this schedule, Allowances.

Allowance for scrapings. 26 Geo. 3. c. 51. f. 10.

For every pound weight avoirdupois of starch, of what kind soever, which shall be made in Great Britain, and so in proportion for any greater or lesser quantity; to be paid by the maker thereof, three-pence farthing. ——— 3 $\frac{1}{4}$ d.

Licences. 24 Geo. 3. stat. 2. c. 41. f. 1.

S W E E T S.

The barrel 31 $\frac{1}{2}$ gallons wine measure, 1 Ric. 3. c. 13. (Not in this collection). See 12 Car. 2. c. 24. f. 34. Wine made from British grapes only, by the occupiers of British vineyards, not chargeable. 10 Geo. 2. c. 17. f. 7.

Licences to makers. 24 Geo. 3. stat. 2. c. 41. f. 1. ————Retailers. 30 Geo. 3. c. 38. f. 6.

For every barrel of liquor, which shall be made in Great Britain for sale, by infusion, fermentation, or otherwise, from fruit or sugar, or from fruit or sugar mixt with any other ingredients or materials whatsoever, commonly called Sweets, or called or distinguished by the name of Made Wines, and so in proportion for a greater or lesser quantity; to be paid by the maker thereof, eighteen shillings and four-pence three farthings. ——— 18s. 4 $\frac{1}{4}$ d.

T E A.

Licences to deal in tea. 20 Geo. 3. c. 35. f. 13.

For and upon all tea which shall be sold in Great Britain by the united company of merchants of England trading to the East Indies, seven pounds ten shillings per centum, to be computed upon the gross prices at which such

TEA, continued.

such tea shall be sold; to be paid by the purchaser or purchasers of such tea, to the said united company, and to be paid by the said united company to the commissioners of excise for the time being. — 7 l. 10 s.

TOBACCO AND SNUFF. 29 Geo. 3. c. 68. f. 1.

VERJUICE.

For every hoghead of verjuice, which shall be made in Great Britain for sale; to be paid by the maker thereof, and so in proportion for a greater or lesser quantity, seven shillings and eight-pence. — 7 s. 8 d.

The hoghead 63 gallons wine measure. See 7 & 8 W. 3. c. 30. f. 28. and 12 Car. 2. c. 24. f. 34.

VINEGAR.

For every barrel of vinegar, vinegar beer, or liquors preparing for vinegar, which shall be brewed or made in Great Britain for sale; to be paid by the maker thereof, and so in proportion for a greater or lesser quantity, ten shillings and three farthings. — 10 s. 0 d. $\frac{1}{4}$.

The barrel of vinegar 34 gallons beer measure. 10 & 11 W. 3. c. 21. f. 15. Vinegar for white lead only, not liable. See 3 Ann. c. 7. f. 5. Licences. 24 Geo. 3. stat. 2. c. 41. f. 1.

WINE.

For every tun of French, Rhenish, German, or Hungary wine, which shall be imported into Great Britain, and so in proportion for any greater or lesser quantity; to be paid by the importer thereof before the landing thereof, seventeen pounds seventeen shillings. — 17 l. 17 s.

The tun 252 gallons, each gallon 231 cubic inches. 5 Ann. c. 27. f. 17. Licences to dealers by wholesale. 26 Geo. 3. c. 38. f. 6. 3. c. 59. f. 8. — By retail.

For every tun of all other wines which shall be imported into Great Britain, and so in proportion for any greater or lesser quantity; to be paid by the importer thereof before the landing thereof, eleven pounds eighteen shillings. — 11 l. 18 s.

Portugal and Madeira wine, and wine of the produce of any of the dominions of the Crown of Spain, 11 l. 18 s. other wines 17 l. 17 s. — See 28 Geo. 3. c. 33. f. 1 & 5.

WIRE.

For every ounce troy of gilt wire, which shall be made in Great Britain, and so in proportion for any greater or lesser quantity; to be paid by the maker thereof, nine-pence farthing. — 9 $\frac{1}{4}$ d.

Allowance of one fifth of big wire for waste. 10 Ann. c. 26. f. 53. Licences. 24 Geo. 3. stat. 2. c. 41. f. 1.

For every ounce troy of silver wire which shall be made in Great Britain, and so in proportion for any greater or lesser quantity; to be paid by the maker thereof, seven-pence. — 7 d.

See the former allowances in the table before the index.

ALLOWANCES.

BREWERS.

These allowances to be set off out of the beer duty, and replaced out of the malt duty. 21 Geo. 3. c. 55. s. 41 & 42.

For table beer no allowance out of the former duty, 22 Geo. 3. c. 68. s. 2.

UPON every barrel of beer or ale, above six shillings the barrel, (exclusive of the duty hereby imposed on such beer or ale, and not being beer or ale commonly called Table Beer, which shall be brewed and made as aforesaid), which shall be brewed by the common brewer, or by any other person or persons who doth or shall sell or tap out beer or ale, publicly or privately, within the cities of London and Westminster, or within the limits of the weekly bills of mortality, and returned by the gauger, and so in proportion for any greater or lesser quantity, one shilling and four-pence. — — — 1 s. 4 d.

Upon every barrel of beer or ale, above six shillings the barrel (exclusive of the duty hereby imposed on such beer or ale, not being two-penny ale, mentioned and described in the seventh article of the treaty of union, or such table beer) which shall be brewed by the common brewer, or by any other person or persons who doth or shall sell or tap out beer or ale, publicly or privately, in that part of Great Britain called England, not within the said cities of London and Westminster, nor within the weekly bills of mortality, and returned by the gauger, and so in proportion of any greater or lesser quantity, one shilling and eight-pence. — — — 1 s. 8 d.

Upon every barrel of beer or ale, of six shillings the barrel or under (exclusive of the duty hereby imposed on such beer or ale) which shall be brewed in that part of Great Britain called England, by the common brewer, or by any other person or persons who doth or shall sell or tap out beer or ale, publicly or privately, in that part of Great Britain called England, and returned by the gauger, and so in proportion for any greater or lesser quantity, four-pence. — — — 4 d.

Upon every barrel of beer or ale above six shillings the barrel, (exclusive of the duty hereby imposed thereon), which shall be brewed by the common brewer, or by any other person or persons who doth or shall sell or tap out beer or ale publicly or privately in that part of Great Britain called Scotland, and returned by the gauger, and so in proportion for any greater or lesser quantity, ten-pence. — — — 10 d.

Upon every barrel of six shillings beer or ale or under, which shall be brewed by the common brewer, or any other person or persons who doth or shall sell or tap out beer or ale, publicly or privately, in that part of Great Britain called Scotland, and returned by the gauger, and so in proportion for any greater or lesser quantity, three-pence. — — — 3 d.

Upon every barrel of two-penny ale, mentioned and described in the seventh article of the treaty of union, which shall be brewed within that part of Great Britain called Scotland, and returned by the gauger, and so in proportion for any greater or lesser quantity, sixpence. — — — 6 d.

M A L T.

For every quarter of malt which shall be made and locked up for exportation, and exported according to the directions of an act, made in the twelfth year of the reign of King George the first, concerning malt made for exportation, three-pence. — — — 3 d.

PAPER.

P A P E R.

For any quantities of paper which shall be used in the printing any books in the Latin, Greek, Oriental, or Northern languages, within the two universities of Oxford and Cambridge, or either of them, by permission of the vice chancellors of the same respectively, the duties of excise by this act imposed thereon.

This allowance to be made upon treasury warrant. 21 Geo. 3. c. 24. s. 40 & 41.

For any quantities of paper which shall be used in the printing any books in the Latin, Greek, Oriental, or Northern languages, within the universities of Scotland, or any of them, by permission of the principals of the same respectively, the duties of excise by this act imposed thereon.

S O A P.

For every pound weight avoirdupois of hard cake soap, or ball soap, which shall be employed, spent, or consumed in Great Britain, in the making any cloths, serges, kerseys, bays, stockings, or other manufactures of sheep or lambs wool only, or manufactures whereof the greatest part of the value of the materials shall be wool, or in the finishing the said manufactures, or preparing the wool for the same, one penny halfpenny. $1\frac{1}{2}$ d.

Affidavits to be made. See 10 Ann. c. 19. s. 29.

For every pound weight avoirdupois of soft soap, which shall be employed, spent, or consumed in Great Britain, in the making any cloths, serges, kerseys, bays, stockings, or other manufactures of sheep or lambs wool only, or manufactures whereof the greatest part of the value of the materials shall be wool, or in the finishing the said manufactures, or preparing the wool for the same, one penny and one twelfth part of a penny. — — — — — $1\frac{1}{12}$ d.

For every pound weight avoirdupois of hard cake soap, or ball soap, which shall be employed, spent, or consumed in Great Britain, in the whitening of new linen in the piece, in order to the sale of such linen, one penny farthing. — — — — — $1\frac{1}{4}$ d.

For every pound weight avoirdupois of soft soap, which shall be employed, spent, or consumed in Great Britain, in the whitening of new linen in the piece, in order to the sale of such linen, three farthings. — — — — — $\frac{3}{4}$ d.

For every pound weight avoirdupois of soap, which shall be made in Great Britain, and be used and consumed in Great Britain, on or before the fifth day of July one thousand seven hundred and eighty-eight, in preparing and finishing any manufactures from flax or cotton for sale (except such as shall be used in whitening new linen in the piece in order to the sale thereof), three farthings. — — — — — $\frac{3}{4}$ d.

Proof that the soap is actually so spent. 23 Geo. 3. c. 77. s. 1, 2, 3.

This allowance continued to 25 March 1793. See references to 23 Geo. 3. c. 77. s. 9.

S T A R C H.

For every pound weight avoirdupois of starch, which shall be made in Great Britain, and be used and consumed in Great Britain, on or before the fifth day of July one thousand seven hundred and eighty-eight, in preparing and finishing any manufactures from flax or cotton for sale (except such starch as shall be used and consumed in finishing new linen in the piece for sale, as herein-after mentioned,) one penny halfpenny. $1\frac{1}{2}$ d.

Proof of the consumption. 23 Geo. 3. c. 77. s. 1, 2, 3.

This allowance continued to 25 March 1793. See references to 23 Geo. 3. c. 77. s. 9.

For every pound weight avoirdupois of starch, which shall be made in Great Britain, and be used and consumed in Great Britain, in finishing new linen in the piece for sale, three-pence. — — — — — 3 d.

Former bounties. See the table before the index.

B O U N T I E S.

Proof. See 1 Geo. 3. c. 7. s. 6.

FOR every barrel of beer or ale, above six shillings the barrel, exclusive of the duty hereby imposed on such beer or ale, which shall be proved to have been brewed in Great Britain from malted corn, and whereupon the duties for strong beer or ale shall be proved to have been charged or paid, and which shall be exported to foreign parts as merchandize, when barley is at twenty-four shillings per quarter or under, one shilling. — — — 1 s.

2 Geo. 3. c. 5. (f. 28.)

For every tun of spirits, drawn or made in Great Britain, from corn, under, subject, and according to the rules, regulations, restrictions, and provisions, contained and provided in and by an act of Parliament, made in the second year of the reign of his present Majesty, for the better regulating and encouraging the exportation of British-made spirits, and for securing the payment of the duties upon spirituous liquors, or any other act or acts of Parliament now in force concerning British spirits made or drawn from corn for exportation, which shall be exported to foreign parts as merchandize, three pounds twelve shillings. — — — 3 l. 12 s.

See the rules to be observed on the exportation of exciseable goods with drawback, 25 Geo. 3. c. 74. s. 11, &c. and acts referred to at s. 12.

Former drawbacks. See the table before the index.

D R A W B A C K S.

B E E R O R A L E.

FOR every barrel of beer or ale, above six shillings the barrel (exclusive of the duty hereby imposed in respect of such beer or ale, and not being twopenny ale, mentioned and described in the seventh article of the treaty of union, nor being beer or ale, commonly called Table Beer, which shall be brewed and made as aforesaid), for which the duty by this act imposed in respect thereof shall have been paid, and exported as merchandize to foreign parts, and so in proportion for any greater or lesser quantity, deducting three-pence per tun for the charges of the officers, eight shillings. — — — 8 s.

B R I C K S A N D T I L E S.

For all bricks and tiles respectively, which shall be made in Great Britain (for which the duties by this act imposed in respect thereof shall have been paid) and exported as merchandize to foreign parts, the several and respective duties by this act imposed in respect of such bricks or tiles.

C A N D L E S.

For every pound weight avoirdupois of candles of tallow, and other candles whatsoever, which shall be made in Great Britain (except
wax

CANDLES, continued.

wax and spermaceti candles, for which the duties by this act imposed in respect thereof shall have been paid), and exported as merchandize to foreign parts, one penny halfpenny. — 1½ d.

For every pound weight avoirdupois of candles, which shall be made in Great Britain, of wax or of spermaceti, or which are usually called or sold for wax or spermaceti candles (for which the duties by this act imposed in respect thereof shall have been paid), and exported as merchandize to foreign parts, three-pence halfpenny. — 3½ d.

COFFEE AND COCOA NUTS to be delivered out of the warehouses for exportation without payment of duty. See 10 Geo. I. c. 10. s. 26.

CHOCOLATE.

For every pound weight avoirdupois of chocolate which shall be made in Great Britain, of cocoa nuts of the growth or produce of any British colony or plantation in America, imported into Great Britain (for which the duties hereby imposed in respect thereof shall have been paid), and exported as merchandize to foreign parts, five-pence. — 5 d.

For every pound weight avoirdupois of chocolate which shall be made in Great Britain, of cocoa nuts of the growth or produce of any other place, imported into Great Britain (for which the duties hereby imposed in respect thereof shall have been paid), and exported as merchandize to foreign parts, one shilling and four-pence. — 1 s. 4 d.

CYDER AND PERRY.

For every hoghead of cyder or perry, which shall be made in Great Britain (for which the duties by this act imposed in respect thereof shall have been paid), and exported as merchandize to foreign parts, and so in proportion for any greater or lesser quantity, the several and respective duties by this act imposed in respect of such cyder and perry, deducting three-pence per tun for the charges of the officers.

The malt duty of 4 s. per hoghead on cyder and perry also to be drawn back. See 7 Geo. I. c. 20. s. 31.

GLASS. See 27 Geo. 3. c. 28. s. 4.

HIDES.

For all hides and calve skins respectively, which shall be tanned, tawed, or dressed in Great Britain, and duly marked, (for which the duties by this act imposed in respect thereof shall have been paid), and exported as merchandize to foreign parts, two thirds of the duties of excise by this act imposed in respect thereof respectively.

For all sheep skins and lamb skins respectively, which shall be tanned, tawed, or dressed in Great Britain, (for which the duties by this act imposed in respect thereof shall have been paid), and exported as merchandize to foreign parts, two thirds of the duties of excise by this act imposed in respect thereof respectively.

For every pound weight avoirdupois of hides and calve skins respectively, which shall be dressed or curried in Great Britain, (for which the duties by this act imposed in respect thereof shall have been paid), and exported as merchandize to foreign parts, one penny. 1 d.

For every pound weight avoirdupois of seal skins, which shall be tanned or tawed in Great Britain, (for which the duties by this act imposed in respect thereof shall have been paid), and exported as merchandize to foreign parts, one penny. — 1 d.

The drawback on hides, skins, and pieces, dressed in oil, repealed by 28 Geo. 3. c. 37. s. 5. and the following to be paid, (s. 3) 3 buck or deer, and elk skins, so dressed, whether manufactured into wares or not, 1 s. per lb.; sheep and lamb skins so dressed and manufactured into wares, 3 d. per lb.; sheep skins (not manufactured) 2-3ds of the duty granted by that act, (i. e. 2-3ds of 3 d. per lb.); other hides and skins so dressed and made into wares, 6 d. per lb.; not so manufactured, (except lamb skins), 2-3ds of 6 d.

For

HIDES, continued.

For every pound weight avoirdupois of leather, tanned in Great Britain, chargeable by this act to pay a duty by weight, (for which the duties hereby imposed in respect thereof shall have been paid), which shall be manufactured and actually made into goods or wares, and exported as merchandize to foreign parts, one penny halfpenny. — 1½ d.

For every pound weight avoirdupois of boots, shoes, gloves, or other manufactures, made of any kind of tawed or dressed leather, chargeable by this act to pay a duty by weight, (for which the duties hereby imposed in respect thereof shall have been paid), exported as merchandize to foreign parts, two thirds of the duties of excise by this act imposed in respect thereof respectively.

H O P S.

For every pound weight avoirdupois of hops, growing or to grow in Great Britain, and which shall be cured or made fit for use, and on which the duties of excise by this act imposed in respect thereof shall have been duly charged, exported as merchandize to Ireland, one penny and twelve twentieth parts of a farthing. — — 1 d. — $\frac{1}{20}$.

M A L T made for exportation not chargeable with duty. 12 Geo. 1. c. 4. s. 48.

P A P E R.

For all paper which shall be made in Great Britain, (for which the duties hereby imposed in respect thereof shall have been paid), and exported as merchandize to foreign parts, the whole of the duties by this act imposed in respect thereof.

P R I N T E D G O O D S.

For every yard square of paper which shall be printed, painted, or stained in Great Britain, for bangings, or other uses, (for which the duties hereby imposed in respect thereof shall have been paid), and shall be exported as merchandize to foreign parts, one penny three farthings. — — — — 1½ d.

For all linens, stuffs, fustians, velvets, velverets, dimities, figured stuffs, stuffs wholly made of cotton wool wove in Great Britain, commonly called British Manufactory, Calicoes and Mullins, which shall be printed, stained, painted, or dyed in Great Britain, (for which the duties hereby imposed in respect thereof shall have been paid), and exported as merchandize to foreign parts, the whole of the duties of excise by this act imposed in respect thereof.

For all silks and silk handkerchiefs, which shall be printed, stained, painted, or dyed in Great Britain, (for which the duties hereby imposed in respect thereof shall have been paid), and exported as merchandize to foreign parts, the whole of the duties of excise by this act imposed in respect thereof.

S O A P.

For every pound weight avoirdupois of hard cake soap, or ball soap, which shall be made in Great Britain, (for which the duties hereby imposed in respect thereof shall have been paid), and exported as merchandize to foreign parts, two-pence farthing. — — 2½ d.

For every pound weight avoirdupois of soft soap, which shall be made in Great Britain, (for which the duties hereby imposed in respect thereof shall

SOAP, continued.

shall have been paid), and exported as merchandize to foreign parts, one penny three farthings. — — — 1½ d.

SPIRITS made for exportation not chargeable. 2 Geo. 3. c. 5. f. 13. — And plantation rum delivered out of the warehouses for exportation freed from duty. 33 Geo. 2. c. 28. f. 2.

S T A R C H.

For every pound weight avoirdupois of starch, which shall be made in Great Britain, (for which the duties hereby imposed in respect thereof shall have been paid), and exported as merchandize to foreign parts, three-pence farthing. — — — 3¼ d.

T E A.

For all tea (for which the duties hereby imposed in respect thereof shall have been paid) which shall be exported to Ireland, or his Majesty's plantations in America, the whole of the duties of excise by this act imposed in respect thereof. A certain quantity may be exported to the Isle of Man, on licence from the customs, with drawback as to Ireland. 7 Geo. 3. c. 45. f. 8.

Like drawback for tea exported, on treasury warrant to the customs, for Jersey, Guernsey, Gibraltar, or any place on the continent of Europe where there is a British consul. 29 Geo. 3. c. 59. f. 1; — and same drawback to Africa as America, on such warrant, f. 2.

Some drawback for goods to the settlement of Yucatan as to the plantations. 30 Geo. 3. c. 26. f. 2. And by annual proclamation under the act continuing 23 Geo. 3. c. 39. same drawback to the United States of America as to the plantations.

T O B A C C O. 29 Geo. 3. c. 68. f. 133.

W I N E.

For every tun of French wine which shall be imported into Great Britain directly from any of the European dominions of the French King (for which all the duties hereby imposed in respect thereof shall have been paid), and which shall be exported from Great Britain as merchandize to any British colony or plantation in America, or to any British settlement in the East Indies, and so in proportion for any greater or lesser quantity, fourteen pounds seven shillings. — 14 l. 7 s.

For every tun of French wine which shall be imported as aforesaid (for which all the duties hereby imposed in respect thereof shall have been paid), and which shall be exported from Great Britain as merchandize to any other part or place beyond the seas, and so in proportion for any greater or lesser quantity, five pounds thirteen shillings. — 5 l. 13 s.

For every tun of Rhenish, German, or Hungary wine, (for which all the duties hereby imposed in respect thereof shall have been paid), which shall be exported from Great Britain as merchandize to any British colony or plantation in America, and so in proportion for any greater or lesser quantity, fourteen pounds seven shillings. — 14 l. 7 s.

For every tun of Rhenish, German, or Hungary wine, (for which all the duties hereby imposed in respect thereof shall have been paid), which shall be exported from Great Britain as merchandize to any British settlement in the East Indies, and so in proportion for any greater or lesser quantity, nine pounds seventeen shillings. — 9 l. 17 s.

For every tun of Rhenish, German, or Hungary wine, (for which all the duties hereby imposed in respect thereof shall have been paid), which shall be exported from Great Britain as merchandize to any other part or place beyond the seas, and so in proportion for any greater or lesser quantity, five pounds thirteen shillings. — 5 l. 13 s.

The same drawbacks for goods to the settlement of Yucatan as to the plantations. 30 Geo. 3. c. 26. f. 2. And by annual proclamation under the act continuing 23 Geo. 3. c. 39. the same drawback to the United States of America, as to the plantations.

WINE, continued.

Portugal and Madeira wine, and wine of the dominions of the Crown of Spain, 9l. 11s. 4d.; other wines 14l. 7s. See 28 Geo. 3. c. 33. s. 1 & 6. *For every tun of all other wines which shall be imported into Great Britain (for which all the duties hereby imposed in respect thereof shall have been paid), and which shall be exported from Great Britain as merchandize to any British colony or plantation in America, and so in proportion for any greater or lesser quantity, nine pounds eleven shillings and four-pence.* — — — 9l. 11s. 4d.

Portugal, Madeira, and Spanish, 6l. 11s. 4d.; other wines 14l. 7s. See 28 Geo. 3. c. 33. s. 1 & 6. *For every tun of all other wines which shall be imported into Great Britain (for which all the duties hereby imposed in respect thereof shall have been paid), and which shall be exported from Great Britain as merchandize to any British settlement in the East Indies, and so in proportion for any greater or lesser quantity, six pounds eleven shillings and four-pence.* — — — 6l. 11s. 4d.

Portugal, Madeira, and Spanish, 3l. 15s. 4d.; other wines 5l. 13s. See 28 Geo. 3. c. 33. s. 1 & 6. *For every tun of all other wines which shall be imported into Great Britain (for which all the duties hereby imposed in respect thereof shall have been paid), and which shall be exported from Great Britain as merchandize to any other part or place beyond the seas, and so in proportion for any greater or lesser quantity, three pounds fifteen shillings and four-pence.* — — — 3l. 15s. 4d.

GOLD THREAD.

For every pound weight avoirdupois of gold thread, gold lace, or gold fringe, made of plate wire, spun upon silk, such plate wire being made of gilt wire, which shall be made in Great Britain, (for which the duties hereby imposed in respect thereof shall have been paid), and exported as merchandize to foreign parts, and so in proportion for any greater or lesser quantity, seven shillings and eight-pence. — — — 7s. 8d.

SILVER THREAD.

For every pound weight avoirdupois of silver thread, silver lace, or silver fringe, made of plate wire, spun upon silk, such plate wire being made of silver wire, which shall be made in Great Britain, (for which the duties hereby imposed in respect thereof shall have been paid), and exported as merchandize to foreign parts, and so in proportion for any greater or lesser quantity, five shillings and nine-pence. — — — 5s. 9d.

Anno vicefimo feptimo

G E O R G I I I. Regis.

C A P. XXVIII.

An Act for granting to His Majesty certain Duties on Glafs imported into Great Britain, and for altering the Mode of charging the Duties on Glafs made in Great Britain.

Most Gracious Sovereign,

• **W** H E R E A S it is expedient that certain duties should be
 • granted on glafs imported into *Great Britain* from the *Euro-*
 • *pean* dominions of the *French King*, in order to countervail the inter-
 • nal duties payable on the manufacture thereof in this kingdom; and
 • alfo certain additional duties on glafs imported from other parts, and
 • that further provision should be made for charging the duties on
 • glafs made in *Great Britain*: We, your Majesty's most dutiful
 and loyal fubjects, the Commons of *Great Britain*, in Parliament
 affembled, do moft humbly befeech your Majesty that it may be
 enacted; and be it enacted by the King's moft excellent Majesty, by
 and with the advice and confent of the Lords fpiritual and temporal,
 and Commons, in this prefent Parliament affembled, and by the autho-
 rity of the fame, That, from and after the tenth day of *May* one thou-
 fand feven hundred and eighty-feven, there fhall be raifed, levied,
 collected, and paid unto his Majesty, his heirs and fucceffors, over
 and above all other duties due and payable upon all glafs which fhall
 be imported into *Great Britain* directly from any of the *European* do-
 minions of the *French King*, or from any other place whatfoever, the
 feveral inland duties following; that is to fay:

Duties on the impor-
tation of glafs, over
and above the prefent
duties.

The other import duties
are thofe of cuftoms.

Duties on glafs
made. See 27 Geo. 3.
c. 13. fchedule F.

*For every fquare foot, fuperficial meafure, of French plate glafs, which
 fhall be imported as aforefaid, the fum of one fhilling and five-pence half-*
penny; and fo in proportion for any greater or leffer quantity:

For every fquare foot
of French plate glafs,
1 s. 5½ d.:

*For every hundred weight of French flint glafs, or French enamel,
 ftained, or pafte glafs, or French phial glafs, which fhall be imported as
 aforefaid, the fum of one pound and nine fhillings; and fo in proportion for
 any greater or leffer quantity:*

For every cwt. of
French flint, enamel,
ftained, pafte, or
phial glafs, 1 l. 9 s.:

*For every hundred weight of French fpread window glafs, commonly
 called Broad Glafs, which fhall be imported as aforefaid, the fum of eight
 fhillings and one penny; and fo in proportion for any greater or leffer quan-
 tity:*

For every cwt. of
French broad glafs,
8 s. 1 d.:

*For every hundred weight of other French window glafs (not being fpread
 glafs), whether flafhed or otherwife manufactured, and commonly called or
 known either by the name of Crown Glafs, or of German Sheet Glafs,
 which fhall be imported as aforefaid, the fum of nineteen fhillings and ten-
 pence; and fo in proportion for any greater or leffer quantity:*

For every cwt. of
French crown, or
German fheet glafs,
19 s. 10 d.:

*For every hundred weight of French bottles (not being phials) which
 fhall contain more or lefs than a quart, which fhall be imported as aforefaid,
 the fum of four fhillings and one halfpenny; and fo in proportion for any
 greater or leffer quantity:*

For every cwt. of
French bottles, 4 s.
0 d. ½:

The duties of excife on
foreign green glafs bot-
tles repealed, and a duty of cuftoms of 4 s. 0 d. ½ impofed on French green glafs bottles. 28 Geo. 3. c. 33. f. 9.

Nothing in any act to charge flafks in which wine or oil m. excid. 27 Geo. 3. c. 32. f. 9.

For every cwt. of plate glass, or other glass not otherwise enumerated, 1 l. 8 s. As to bottles, see the next preceding references.

Duties to be under the management of the commissioners of excise.

Duties to be carried to the consolidated fund.

27 Geo. 3. c. 13.

Drawbacks to be paid on the exportation of glass.

For every square foot of plate glass, 1 s. 5½ d.

For every cwt. of flint, enamelled, stained, paste, or phial glass, 1 l. 9 s.

For every cwt. of broad glass, 8 s. 1 d.

For every cwt. of Crown or German sheet glass, 19 s. 10 d.

For every cwt. of common bottles and of vessels, &c. made

For every hundred weight of plate glass, and all other glass manufactures, not otherwise particularly enumerated or described, which shall be imported as aforesaid, the sum of one pound and eight shillings; and so in proportion for any greater or lesser quantity; the said several duties upon glass to be paid by the importer thereof before the landing thereof.

II. And be it further enacted by the authority aforesaid, That such of the duties by this act imposed as shall arise in England, shall be under the management of the commissioners of excise in England for the time being; and such thereof as shall arise in Scotland, shall be under the management of the commissioners of excise in Scotland for the time being.

III. And be it further enacted by the authority aforesaid, That the said duties hereby granted shall be carried to, and made part of the fund called *The Consolidated Fund*, created by an act made in this session of Parliament, (intituled, *An act for repealing the several duties of customs and excise, and granting other duties in lieu thereof, and for applying the said duties, together with the other duties composing the public revenue; for permitting the importation of certain goods, wares, and merchandize, the produce or manufacture of the European dominions of the French King, into this Kingdom; and for applying certain unclaimed monies, remaining in the exchequer for the payment of annuities on lives, to the reduction of the national debt*), and shall be issued and applied to the same uses and purposes as the duties which constitute the said fund are directed to be issued and applied.

IV. And be it further enacted by the authority aforesaid, That, from and after the tenth day of May one thousand seven hundred and eighty-seven, there shall be paid the following drawbacks for and upon all glass which shall be made in Great Britain, and exported as merchandize to foreign parts; that is to say,

For every square foot, superficial measure, of plate glass, which shall be made in Great Britain from materials or metal or other preparations for which the duties by the said above recited act, made in this session of Parliament, imposed in respect thereof, shall have been paid, and exported as merchandize to foreign parts, the sum of one shilling and five-pence half-penny; and so in proportion for any greater or lesser quantity:

For every hundred weight of flint glass, or enamelled, stained, or paste glass, or phial glass, which shall be made in Great Britain from materials or metal or other preparations for which the duties by the said act, made in this session of Parliament, imposed in respect thereof, shall have been paid, and exported as merchandize to foreign parts, the sum of one pound and nine shillings; and so in proportion for any greater or lesser quantity:

For every hundred weight of spread window glass (commonly called or known by the name of Broad glass) which shall be made in Great Britain from materials or metal or other preparations for which the duties by the said act imposed, in respect thereof, shall have been paid, and exported as merchandize to foreign parts, the sum of eight shillings and one penny; and so in proportion for any greater or lesser quantity:

For every hundred weight of all other window glass, (not being spread glass), whether flinted or otherwise manufactured, and commonly called or known either by the name of Crown Glass, or of German Sheet Glass, which shall be made in Great Britain from materials or metal or other preparations for which the duties by the said act imposed, in respect thereof, shall have been paid, and exported as merchandize to foreign parts, the sum of nineteen shillings and ten-pence; and so in proportion for any greater or lesser quantity:

For every hundred weight of common bottles (the same not being phials), and of vessels made use of in chemical laboratories, and of garden glasses, and

and of all other vessels or utensils made of common bottle metal, which shall be made in Great Britain from materials or metal or other preparations for which the duties by the said act imposed, in respect thereof, shall have been paid, and exported as merchandize to foreign parts, the sum of four shillings and one halfpenny; and so in proportion for any greater or lesser quantity.

of common bottle metal, 4 s. 6 d. ½

Which said drawbacks shall be paid and allowed out of the duties of excise by the said act made in this session of Parliament imposed, under, subject, and according to the rules, regulations, restrictions, and provisions contained and provided in and by an act, made in the twenty-sixth year of the reign of his present Majesty, (intituled, *An act to limit a time for the repayment of the duties on male servants and carriages by the commissioners of excise; and also on horses, waggons, wains, and carts, by the commissioners of stamps; and for the amendment of several laws relating to the duties under the management of the commissioners of excise*), concerning the exportation of glass.

Drawbacks are to be paid according to the rules of 26 Geo. 3. c. 77. s. 3 & 4.

V. And be it further enacted by the authority aforesaid, That in lieu of the duty of excise, now chargeable and payable for or in respect of any materials or metal or other preparations made use of in Great Britain, in the making of cast plate glass, there shall be paid to his Majesty, his heirs and successors, at and after the rate of one pound one shilling and five-pence halfpenny per hundred weight for all cast plate glass which shall be made in Great Britain, and which shall be squared into plates of a superficies not less than one thousand four hundred and eighty-five inches, and of a thickness according to their superficies, as herein-after mentioned and described.

In lieu of the present duty of excise, there shall be paid at the rate of 1 l. 1 s. 5 ½ d. for every cwt. of cast plate glass made of the dimensions herein described, (s. 6.)

Former duty 1 l. 1 s. 5 ½ d. for every cwt. of the materials, metal, or preparations. 27 Geo. 3. c. 13. schedule F.

In what cases the charge to be still from the materials, s. 8 & 9.

Removing before charged, 50 l. and the glass, s. 11.

VI. And be it further enacted by the authority aforesaid, That the thickness of all such cast plates of glass shall be as herein-after is mentioned; that is to say, ten twentieth parts of an inch at the least in thickness, if the superficial content of such plate shall be six thousand one hundred and forty-seven square inches and upwards; nine twentieth parts of an inch at the least in thickness, if the superficial content of such plate shall be under six thousand one hundred and forty-seven, and not less than five thousand two hundred and fifteen square inches; eight twentieth parts of an inch at the least in thickness, if the superficial content of such plate shall be under five thousand two hundred and fifteen, and not less than four thousand two hundred and eighty-two square inches; seven twentieth parts of an inch at the least in thickness, if the superficial content of such plate shall be under four thousand two hundred and eighty-two, and not less than three thousand three hundred and fifty square inches; six twentieth parts of an inch at the least in thickness, if the superficial content of such plate shall be under three thousand three hundred and fifty, and not less than two thousand four hundred and seventeen square inches; and five twentieth parts of an inch at the least in thickness, if the superficial content shall be under two thousand four hundred and seventeen, and not less than one thousand four hundred and eighty-five square inches.

Proportions of the thickness to the superficial-content.

Cast plate glass not squared into plates accordingly, to be broken into small pieces, s. 10.

But no cast plate glass to be so broken, the superficial content whereof is 1485 square inches, and the thickness, on an average, 5:20ths of an inch at the least. 28 Geo. 3. c. 37. s. 31.

VII. And be it further enacted by the authority aforesaid, That all and every maker and makers of cast plate glass shall, before he, she, or they shall begin to draw any cast plate glass out of his, her, or their annealing arch, give to the officer of excise, under whose survey such maker or makers shall then be, six hours notice in writing, within the limits of the chief office of excise in London, and twelve hours notice in writing in other places in Great Britain, of his, her, or their intention to draw any cast plate glass out of his, her, or their annealing arch; and such officer shall attend to see such cast plate glass drawn

Notice of the intention to draw cast plate glass out of the annealing arch, six hours within, twelve without the limits, on penalty of 50 l. and officer to attend.

The glass to be squared, and thereupon immediately weighed in presence of the officer.

If not so squared and weighed, see next section.

If with the cullett it does not weigh two-thirds of the gross gauge weight, see s. 9.

If such glass be not drawn within one hour, notice void.

If glass be not squared and weighed as before directed, the officer to charge the duty thereon at the rate of 1*l.* 1*s.* 5½*d.* for every cwt. of the materials;

at which rate he is to make a charge on the materials deficient, where the plates, with the cullett, do not weigh two-thirds of the gross gauge weight after skimmed.

All cast plate glass not squared according to this act, (s. 6.), and all cullett, to be broken into small pieces, on penalty of 50*l.*

No plate to be so broken if the superficial content thereof is 1485 square inches, and the thickness, upon an average, 5-20ths of an inch at the least. 23 Geo. 3. c. 37. s. 31.

If cast plate glass be removed before the duty is charged, the maker to forfeit 50*l.* and the glass.

out of the annealing arch; and such maker or makers shall immediately, on any such cast plate glass being so drawn out of the annealing arch in the presence of such officer, proceed to square all such cast plate glass; and such cast plate glass, immediately on the same being so squared, shall, together with the cullett arising from the squaring thereof, be weighed in the presence of such officer; and if any such maker or makers shall begin to draw from his, her, or their annealing arch, any such cast plate glass without giving such notice as is in that behalf herein-before directed to be given, he, she, or they shall, for each and every such offence, forfeit the sum of fifty pounds: Provided always, That if any such maker or makers, having given any such notice as aforesaid, shall not begin and proceed to draw out of his, her, or their annealing arch all the cast plate glass by him, her, or them then intended to be drawn out of such annealing arch at the time mentioned in such notice, or within one hour after such time, then such notice shall be void; and such maker or makers shall give the like and a fresh notice to such officer of the time when such cast plate glass is intended to be drawn from such annealing arch.

VIII. And be it further enacted by the authority aforesaid, That if any such maker or makers shall neglect or refuse to square, in the presence of such officer, any such cast plate glass immediately on the same being so drawn out of the annealing arch, or shall neglect or refuse to weigh any such cast plate glass immediately on the same being squared, together with the cullett arising from the squaring thereof, in the presence of such officer as aforesaid, such officer shall, in each and every such case, charge such maker or makers with a duty of excise at and after the rate of one pound one shilling and five-pence halfpenny for each and every hundred weight of the metal, materials, and other preparations made use of in the making of such cast plate glass.

IX. And be it further enacted by the authority aforesaid, That if at any time any plate or plates of cast plate glass, together with the cullett cut off in squaring such plate or plates, shall not weigh two thirds of the gross gauge weight which the materials or metal, or other preparations from whence the same shall be produced, gauged in the foundling or melting pot or pots, after the same was or were skimmed, the deficiency shall be deemed and taken to have been fraudulently conveyed away; and it shall and may be lawful to and for the officer, under whose survey such maker or makers shall be, to charge such maker or makers for the quantity so being deficient with a duty of excise at and after the rate of one pound one shilling and five-pence halfpenny for every hundred weight of the metal, materials, and other preparations made use of in the making of such cast plate glass.

X. And be it further enacted by the authority aforesaid, That all and every maker and makers of cast plate glass shall break into small pieces, to the satisfaction of the officer of excise under whose survey such maker or makers shall be, immediately upon being requested so to do by such officer, all cast plate and all cullett which shall not be squared into plates according to the directions of this act, so as to render such glass and cullett unfit for any purpose but that of re-melting; and if any such maker or makers shall neglect or refuse so to do, he, she, or they shall, for each and every such offence, forfeit the sum of fifty pounds.

XI. And be it further enacted by the authority aforesaid, That no maker or makers of cast plate glass shall remove, carry, or send away, or suffer to be removed, carried, or sent away from the glass house in which the same shall be made, any cast plate glass by him, her, or them made, until the proper officer shall have taken an account thereof, and the duty imposed for or in respect thereof shall have been duly charged,

charged, upon pain of forfeiting the sum of fifty pounds for every such offence; and all such glass which shall be removed or sent away contrary to the directions of this act shall be forfeited, together with the package containing the same, and shall and may be seized by any officer or officers of excise.

XIII. And be it further enacted by the authority aforesaid, That the several and respective duties by this act imposed shall, from time to time, be raised, received, levied, recovered, and secured, by such ways and means, and under such management, and under such penalties and forfeitures, and with such power of adjudging and mitigating penalties and forfeitures, and with such other powers, and subject to such allowances, drawbacks, rules, and directions, and in such methods, manner, and form, as by any act or acts of Parliament now in force concerning the duties imposed for or in respect of the materials, metal, or other preparations made use of in the making of glass, or for or in respect of the paying or allowing a drawback upon glass, is directed or prescribed; and that the said act and acts, and all the clauses, penalties, forfeitures, powers, authorities, rules, directions, matters, and things, therein contained, for the raising, receiving, levying, recovering, securing, or paying the said duties so imposed, for or in respect of the materials or metal, or other preparations made use of in the making of glass, or for or in respect of the paying or allowing any drawback upon glass, are and shall be continued, practised, and put in execution, for raising, receiving, levying, recovering, securing, and paying, the duties upon cast plate glass by this act imposed, as fully and effectually, to all intents and purposes, as if the same were particularly repeated and re-enacted in this act.

XIV. And be it further enacted by the authority aforesaid, That if any action or suit shall be brought or commenced against any person or persons for any thing by him or them done in pursuance of this act, such action or suit shall be commenced within three months next after the matter or thing done, and shall be laid in the proper county, and the defendant or defendants in such action or suit may plead the general issue, and give this act and the special matter in evidence at any trial to be had thereupon; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, or discontinue his, her, or their action or prosecution, or judgment shall be given against him, her, or them, upon demurrer or otherwise, then such defendant or defendants shall have treble costs awarded to him, her, or them, against such plaintiff or plaintiffs.

Duties to be raised, &c. and drawbacks paid, and penalties and forfeitures adjudged, &c. as directed by any acts now in force concerning the duties on glass made.

Limitation of actions to three months.

General issue and treble costs.

Same limitation, general issue, and treble costs, in all excise cases, with notice of action, and other regulations, 28 Geo. 3. c. 37. s. 23. and the following clauses.

Anno vicefimo feptimo

GEORGE III. Regis.

C A P. XXXI.

An Act for making Allowances to the Dealers in Foreign Wines for the Stock of certain Foreign Wines in their Possession, at a certain Time, upon which the Duties on Importation have been paid; and for amending feveral Laws relative to the Revenue of Excife.

If an excefs be found in the Stock of any dealer in wine by retail, it is forfeited, and alfo double its value.

The fame penalty on wholefale dealers for an excefs in Stock. 26

Geo. 3. c. 59. f. 27.

*Retail dealers to keep other liquors fe-
parate from wine, on
forfeiture thereof, and
10 s. per gallon.* 26

Geo. 3. c. 59. f. 24.

*Bringing in without
notice and permit, for-
feiture.* 26 *Geo. 3.*
c. 59. f. 32.

26 Geo. 3. c. 59. f.
26.

SECT. VI. **A**ND be it further enacted by the authority aforefaid, That if any officer or officers of excife fhall at any time or times difcover or find that the quantity of *French* red wine, *French* white wine, foreign red wine, other than *French* red wine, or foreign white wine, other than *French* white wine, in the ftock of any dealer or dealers in foreign wine by retail, added to the quantity for which permits fhall have been granted fince the laft account was taken of fuch ftock, and alfo to the quantity or quantities fold, fent out, or confumed in fmall quantities under three gallons, fince fuch laft account was taken, and for which proper entries fhall appear to be made in the book directed to be kept for entering therein fuch wine as fhall be fold, confumed, or fent out in fmall quantities under three gallons, according to the directions of an act made in the twenty-fixth year of his prefent Majefty's reign, intituled, *An act for repealing certain duties now payable on wines imported, and for granting new duties in lieu thereof, to be collected under the management of the com-
miffioners of excife,* exceeds the ftock left in hand on the taking of fuch laft account, added to the quantity of fuch wine fince received by permit, the quantity of wine fo found in excefs, by whatever liquor the fame fhall have been made, and whether the fame fhall be mixed or mingled, or unmixed or unmingled, fhall be deemed and taken to be made by foreign wine for which no duty has been paid, and which had been privately brought in by fuch dealer or dealers, without permit, and a quantity, equal to the quantity of wine fo found in excefs, fhall be forfeited and loft, and fhall and may be feized and taken by the officer or officers of excife who fhall difcover the fame, from and out of the faid ftock or ftocks in which fuch quantity of wine fhall be found in excefs; and the perfon or perfons in whole ftock fuch quantity of wine fo found in excefs fhall be difcovered or found, fhall alfo forfeit double the value of the quantity of wine fo found in excefs.

Within 30 days after report of any vefel bringing *French* calicoes, &c. or *French* beer, ale, or mum, according to 13 & 14 *Car. 2. c. 11. f. 2.* entry of the goods to be made with the collector of excife, and duties paid, on penalty of their being forfeited.

VIII. And be it further enacted by the authority aforefaid, That within thirty days next after the mafter or purfer, for that voyage, of the fhip or vefel wherein any *French* printed, ftained, painted, or dyed callico, muflin, linen, ftuff, fuffian, velvet, velveret, dimity, or other figured ftuff, (other than fuch as fhall be dyed throughout of one colour only), or *French* beer, ale, or mum, for or in refpect whereof any duty of excife is impofed by the faid act, made in this feffion of Parliament, fhall be imported or brought into this kingdom, fhall have or ought to have made a juft and true entry or report, upon oath, of the burthen, contents, and lading of fuch fhip or vefel, in

purſuance of the directions of an act, made in the thirteenth and fourteenth years of the reign of King Charles the ſecond, intituled, *An act for preventing frauds and regulating abuſes in his Majeſty's cuſtoms*, the proprietor or proprietors, importer or importers, conſignee or conſignees, of any ſuch goods, wares, merchandize, or commodities, ſhall make due entry with the collector of exciſe in the port or place where the ſame ſhall be ſo imported, of all ſuch goods, wares, merchandize, and commodities reſpectively on board of ſuch ſhip or veſſel, belonging to ſuch proprietor or proprietors, importer or importers, conſignee or conſignees, ſpecifying in ſuch entry the number of caſks or other packages, with the particular numbers and marks of each of them, containing any ſuch goods, wares, merchandize, or commodities; and ſhall then, and before the landing of any ſuch goods, wares, merchandize, or commodities, ſatisfy and pay the duties of exciſe by the ſaid act impoſed for or in reſpect of ſuch goods, wares, merchandize, and commodities reſpectively; and ſhall alſo, within ſuch thirty days, land all ſuch goods, wares, merchandize, and commodities reſpectively; and if ſuch proprietor or proprietors, importer or importers, conſignee or conſignees, ſhall neglect or reſuſe to make due entry, or to pay ſuch duties, or to land ſuch goods, wares, merchandize, and commodities reſpectively, the ſame, together with the caſks and packages containing the ſame, ſhall be forfeited, and ſhall and may be ſeized by any officer or officers of exciſe.

IX. And be it further enacted by the authority aforeſaid, That all goods, wares, merchandize, and commodities reſpectively, for or in reſpect whereof any duty of exciſe is by the ſaid act, made in this ſeſſion of Parliament, impoſed upon the importation thereof into *Great Britain*, which ſhall be unſhipped, landed, or delivered from or out of any ſhip, veſſel, or boat, before the duties by the ſaid act impoſed thereon reſpectively ſhall be fully paid, or ſecured to be paid, ſhall be forfeited and loſt, together with the packages containing the ſame; and ſuch goods, wares, merchandize, and commodities reſpectively, and the packages containing the ſame, ſhall and may be ſeized by any officer or officers of exciſe; and if any perſon or perſons ſhall unſhip, land, or deliver, or cauſe or procure to be unſhipped, landed, or delivered, or be aiding or aſſiſting in the unſhipping, landing, or delivering, from or out of any ſhip, veſſel, or boat, any ſuch goods, wares, merchandize, or commodities, before the ſaid duties of exciſe by the ſaid act impoſed for or in reſpect thereof ſhall be fully paid, or ſecured to be paid, or ſhall hide or conceal, or cauſe or procure to be hidden or concealed, any ſuch goods, wares, merchandize, or commodities, ſo unſhipped, landed, or delivered as aforeſaid, or ſhall receive into his, her, or their hands, cuſtody, or poſſeſſion, any ſuch goods, wares, merchandize, or commodities, ſo unſhipped, landed, or delivered as aforeſaid, he, ſhe, or they knowing the ſame to have been ſo unſhipped, landed, or delivered as aforeſaid, ſuch perſon or perſons, and each and every of them, ſhall, for each and every ſuch offence, forfeit and loſe treble the value of ſuch goods, wares, merchandize, and commodities reſpectively, to be eſtimated according to the beſt and higheſt rate and price which goods, wares, merchandize, and commodities reſpectively of the beſt quality of that kind ſhall ſell for in *London* at the time when ſuch forfeiture ſhall be incurred.

X. And be it further enacted by the authority aforeſaid, That the ſaid commiſſioners of exciſe reſpectively, or the major part of them reſpectively, ſhall provide proper frames to denote the meaſure of *French* printed, ſtained, painted, or dyed calicoes, muſſins, linens, ſtuffs, ſuſtians, velvets, velperets, dimities, and other figured ſtuffs, which ſhall be imported into *Great Britain* directly from any of the

Duty on French calicoes, &c. 27 Geo. 3. c. 13. ſchedule F. (*Printed goods*), and on *French beer*, ſame ſchedule, (*Beer*).

Landing before duty paid, next ſeſſion.

Frame marking and ſtamping French calicoes, &c. ſ. 10.

Entry of other exciſibles imported. See 31 Geo. 3. c. 36. ſ. 5.

If any goods liable to an exciſe import duty by 27 Geo. 3. c. 13. are landed before the duties are paid, they are forfeited, and treble the value on the perſons unſhipping or landing, or aſſiſting, or concealing, or receiving.

The goods ſo liable are beer, ale, and mum, cocoa-nuts and coffee, cyder and perry, French calicoes, &c. ſpirits, tea, and wine. See the act quoted, ſchedule F.

Glaſt. See 17 Geo. 3. c. 39. ſ. 25. —

Tobacco and ſnuff. 29 Geo. 3. c. 68. ſ. 23.

See all the penalties and forfeitures for unſhipping or removing. 8 Ann. c. 7. ſ. 17.

—Landing, 15 Car. 2. c. 11. ſ. 17. —

Harbouring. 11 Geo. 1. c. 30. ſ. 16.

Commiſſioners of exciſe to provide frames to denote the meaſure of *French* calicoes, &c. and ſtamps for marking them; and may alter or renew the ſtamps as they think fit.

Marking the goods, next section. Counterfeiting frame marks, f. 12; stamps, f. 13.

European dominions of the French King, and for which the duties of excise, by the said act made in this session of Parliament imposed for or in respect thereof, shall have been paid; and shall also provide proper seals or stamps for marking such calicoes, muslins, linens, stuffs, fustians, velvets, velverets, dimities, and other figured stuffs; and shall cause the said frames, and seals or stamps respectively, to be distributed to the respective officers of excise, for the several purposes herein-after mentioned; and the said frames, and seals or stamps respectively, or any of them, shall or may be altered or renewed from time to time, as the said respective commissioners, or the major part of them respectively, shall think fit.

Such calicoes, &c. to be marked with such frames, and with a stamp to denote the payment of the duty.

Frame marking calicoes, &c. printed, &c. in Great Britain. 25 Geo. 3. c. 72. f. 9. Stamping them, 10 Ann. c. 19. f. 89.

Persons fraudulently counterfeiting such frames, or having calicoes, &c. with a counterfeit frame mark in their possession, to forfeit 100 l.

British silks, calicoes, &c. 100 l. for counterfeiting. 25 Geo. 3. c. 72. f. 23.

Persons fraudulently counterfeiting stamps to suffer death.

The same for British silks, &c. See 10 Ann. c. 19. f. 97. And British calicoes, 14 Geo. 3. c. 72. f. 8.

And persons selling calicoes, &c. with counterfeit stamps, subject to the like punishment.

The same for British calicoes, 14 Geo. 3. c. 72. f. 10; British

XI. And be it further enacted by the authority aforesaid, That the said respective officers shall, with one of such frames, from time to time, frame-mark at each end thereof, each and every piece of all such calicoes, muslins, linens, stuffs, fustians, velvets, velverets, dimities, and other figured stuffs, which shall, from time to time, be imported as aforesaid, and for which the duties of excise, by the said act imposed in respect thereof, shall have been paid, to denote the measure thereof; and shall also, in like manner, with one of such stamps or seals, stamp or seal each and every piece of all such calicoes, muslins, linens, stuffs, fustians, velvets, velverets, dimities, and other figured stuffs, to denote the payment of the duty of excise by the said act imposed for or in respect thereof.

XII. And be it further enacted by the authority aforesaid, That if any person or persons whosoever shall counterfeit any frame which shall be provided in pursuance of this act, or shall counterfeit, forge, or resemble the impression of the same upon any printed, stained, painted, or dyed callico, muslin, linen, stuff, fustian, velvet, velveret, dimity, or other figured stuff; or shall knowingly have in his, her, or their custody or possession, any printed, stained, painted, or dyed callico, muslin, linen, stuff, fustian, velvet, velveret, dimity, or other figured stuff, having thereon the impression of a counterfeit frame, made to resemble the impression of any frame which shall be provided or made in pursuance of this act, with intent to defraud his Majesty, his heirs or successors, of any of the duties by the said act made in this session of Parliament imposed for or in respect of printed, stained, painted, or dyed calicoes, muslins, linens, stuffs, fustians, velvets, velverets, dimities, or other figured stuffs, every person so offending shall, for each and every such offence, forfeit the sum of one hundred pounds.

XIII. And be it further enacted by the authority aforesaid, That if any person or persons shall counterfeit or forge any stamp or seal to resemble any stamp or seal which shall be provided or made in pursuance of this act, or shall counterfeit or resemble the impression of the same, upon any printed, stained, painted, or dyed callico, muslin, linen, stuff, fustian, velvet, velveret, dimity, or other figured stuff, with intent to defraud his Majesty, his heirs or successors, of any of the duties by the said act made in this session of Parliament imposed for or in respect of printed, stained, painted, or dyed calicoes, muslins, linens, stuffs, fustians, velvets, velverets, dimities, or other figured stuffs, every such person so offending, and being thereof convicted in due form of law, shall be adjudged guilty of felony, and shall suffer death, as in cases of felony, without benefit of clergy.

XIV. And be it further enacted by the authority aforesaid, That if any person or persons shall sell any callico, muslin, linen, stuff, fustian, velvet, velveret, dimity, or other figured stuff, for or in respect whereof any duty of excise is by the said act passed in this session of Parliament imposed, with the impression of any such counterfeit stamp or seal thereon, knowing the same to be counterfeited, and with an intent

intent to defraud his Majesty, his heirs or successors, of any of the duties by the said act imposed for or in respect of printed, stained, painted, or dyed calicoes, muslins, linens, stuffs, fustians, velvets, veverets, dimities, or other figured stuffs, all and every such offender and offenders, their aiders, abettors, and assistants, being thereof convicted in due form of law, shall be adjudged guilty of felony, and shall suffer death as in cases of felony, without benefit of clergy.

XV. And be it further enacted by the authority aforesaid, That, upon oath made by any credible person or persons, that he, she, or they has or have reason to suspect or believe that any *French* printed, stained, painted, or dyed callico, muslin, linen, stuff, fustian, velvet, veveret, dimity, or other figured stuff, for which any duty of excise by the said act, made in this session of Parliament, imposed in respect thereof ought to have been paid, is or shall be in the custody or possession of any draper or other person or persons trading or dealing therein, or of any person or persons for the use or account of such draper or other trader or dealer, for sale, without having thereupon such mark or stamp, as is by this act required to denote the payment or charging of the duty by the said act, made in this session of Parliament, imposed for or in respect thereof, it shall and may be lawful to and for the commissioners of excise, or any two or more of them, within the limits of the weekly bills of mortality, or any two justices of the peace in any other part of the kingdom of *Great Britain*, from time to time to issue their respective warrants or orders, thereby authorising and requiring any officer or officers of excise (with the assistance of a constable, or other officer of the peace) in the day-time, to search for the same, and to open doors, trunks, chests, and packages, and to seize such goods, together with the packages containing the same, and to carry away the same, in order that the same may be lawfully condemned, and that every such warrant and order shall and may be obeyed and executed accordingly.

c. 72. f. 18.—Unstamped calicoes forfeited, &c. next clause.

XVI. And be it further enacted by the authority aforesaid, That if any printed, stained, painted, or dyed callico, muslin, linen, stuff, fustian, velvet, veveret, dimity, or other figured stuff, which ought by this, or any other act or acts of Parliament now in force, to be marked or sealed with a stamp or seal to denote any of the duties by the said act, made in this session of Parliament, repealed, or thereby imposed for or in respect thereby, to have been duly paid or charged, shall be found in any place whatsoever, except on board ship for exportation, without being marked or sealed with a stamp or seal denoting that such duties have been duly paid or charged, the same shall be forfeited, and shall and may be seized by any officer or officers of excise, and the person or persons in whose custody or possession the same shall be found, shall, for every such offence, forfeit the sum of one hundred pounds.

XVII. And whereas, for many years now last past, spirits have been taken and estimated, by the officers of excise, to be of the different degrees of strength at which they have upon trial been denoted to be, by certain kind of hydrometers, known by the name of, and commonly called *Clarke's Hydrometers*: And whereas it is expedient that the different degrees of strength of spirits should be taken and estimated by hydrometers of the most accurate construction, and that proper experiments be made for that purpose, and that some provision should be made for regulating the mode of estimating the strength of spirits, until such experiments shall have been made; be it therefore enacted and declared by the authority aforesaid, That, until the fifth day

filed, &c. 1801. and in regard to the gallery two hours. See 10 Ann. c. 19. f. 97.

On oath of a credible person, the houses of dealers suspected to have in their possession *French* calicoes, &c. unstamped, may be searched with a constable, and in the day-time, under warrant from two commissioners within the bill, or two justices without; and goods may be seized in order to their being condemned.

Constable refusing to be present forfeits 20*l*. 11 Geo. 1. c. 30. f. 31.

Major part of the commissioners within, or two justices without the bills, may grant a warrant for British silks, &c. 10 Ann. c. 19. f. 98; and British calicoes, 14 Geo. 3. c. 72. f. 11.

Two commissioners within their limits, and two justices without, for British silks, calicoes, &c. and goods forfeited. 25 Geo. 3. c. 72. f. 18.

If any unstamped calicoes, linens, or stuffs, which ought to be marked by any act, be found in any place, except ship for exportation, they are forfeited, and alto 100*l*.

Unstamped silks, calicoes, linens, or stuffs, so found, forfeited, and 50*l*. 5 Geo. 1. c. 11. f. 15.

Removing before stamp. See 10 Ann. c. 19. f. 79.

Landed before duties paid, &c. This act, f. 9.

Until April 5, 1788, spirits shall be deemed of the strength denoted by *Clarke's* hydrometers.

Continued by 23 Geo. 3. c. 23. f. 10; 19 Geo. 3. c. 55. f. 10; 30 Geo. 3. c. 18; and 31 Geo. 3. c. 44. respectively to the end of the next session of Parliament. (These acts are not in the present collection).

day of *April* one thousand seven hundred and eighty-eight, all spirits shall be deemed and taken to be of the degree of strength at which the said hydrometers, called *Clarke's Hydrometer*, shall, upon trial by any officer or officers of excise, denote any such spirits to be.

Entries of makers of candles not to be deemed withdrawn while any duty remains unpaid, or any utensil shall be standing

Penalties for not making entry of places and vessels. See 8 Ann. c. 9. f. 6.

Penalties for not admitting the officer. See 8 Ann. c. 9. f. 10; and for obstructing him, same act, f. 13.

Maker of soap to weigh the materials for charging his copper when requested, and to put them in before the officer, on penalty of 50*l*.

The same injunction, 24 Geo. 3. stat. 2. c. 48. f. 13; and if the quantity of hard soap, by the page in the frames, is less than ought to be produced according to the proportions specified in that act, the deficiency to be charged. Same clause.

Officer may take account of materials, and charge for such as are missing. See 24 Geo. 3. stat. 2. c. 48. f. 11. Providing, &c. scales and weights. See 10 Ann. c. 19. f. 13.

24 Geo. 3. c. 11. f. 7. (Officers empowered to enter the houses, &c. of candle makers by day or night without a constable).

Officers not to enter the houses of candle-makers from eleven at night to five in the morning without a peace officer, unless candles in operation, or notice depending to work within those hours, or preparations made, in which cases he may enter as in the day.

Officer may enter and take account, (if by night with constable), 8 Ann. c. 9. f. 10;

XVIII. And be it further enacted by the authority aforesaid, That no entry which shall be made by any chandler or maker of candles, of any melting-house, workhouse, warehouse, storehouse, shop, room, or other place whatsoever, either for the making or keeping of candles, or for the melting or keeping any wax, tallow, or other materials proper to be made into candles, or of any copper, kettle, pot, furnace, or other vessel or utensil whatsoever, for the melting of wax, tallow, or other materials to be made into candles, or of any mould or moulds, or other utensil whatsoever, for the making of candles, shall be deemed or taken to be withdrawn, whilst any duty shall be depending and unpaid by such chandler or maker of candles; or any copper, furnace, or other utensil, shall be standing in any such melting-house, workhouse, warehouse, storehouse, shop, room, or other place.

XIX. And be it further enacted by the authority aforesaid, That every maker of soap, shall, when and as often as he is thereunto requested by any officer or officers of excise under whose survey such maker of soap shall be, before he or she shall charge his or her copper or boiler with any materials for making of soap, weigh, in the presence of such officer or officers, all the rosin, tallow, grease, or other materials (except lye) with which such maker of soap shall next charge his or her copper or boiler; and all such rosin, tallow, grease, or other materials, shall be put into the copper or boiler, in the presence of such officer or officers, upon pain of forfeiting, for every refusal or neglect thereof, the sum of fifty pounds.

XX. And whereas, by an act made in the twenty-fourth year of his present Majesty's reign, intituled, *An act for laying additional duties upon all candles (except wax and spermaceti candles), and for more effectually securing the duties upon candles*; it was enacted, That all and every the officers of excise should at all times, by day or by night, be permitted, upon his or their request, to enter into the house, melting-house, warehouse, or other place whatsoever, belonging to, or used by, any person or persons, who after the first day of *August* one thousand seven hundred and eighty-four should be a maker or makers of any candles whatsoever, and by weighing or tale of the candles, or otherwise, as to such officer should seem most proper and convenient, to take an account of the candles, which should have been made by such maker or makers of candles, from time to time, in like manner as such officers might then do in the day-time: And whereas the said recited clause has in some measure been found inconvenient to the makers of candles, be it therefore enacted by the authority aforesaid, That it shall not be lawful for any of the officers of excise, upon request, (between the hours of eleven at night and five in the morning, without the presence of a constable, or other officer of the peace) to enter into the house, melting-house, warehouse, or other place whatsoever, belonging to, or used by, any maker or makers of any candles, unless any such maker or makers of candles shall have any course or making of candles unfinished, or in operation, or shall have any legal notice depending of his, her, or their intention to make any course or making of candles between the hours of eleven and five as aforesaid, or shall have made any preparation for making any course or making of candles; in each and every of which cases, all and every the officers of excise shall, at all times, by night, be permitted, upon

his or their request, to enter into the house, melting-house, ware-house, or other place whatsoever, belonging to, or used by, any maker or makers of candles, and by weighing or tale of the candles, or otherwise, as to such officer shall seem most proper and convenient, to take an account of the candles which shall have been made by such maker or makers of candles, from time to time, in like manner as such officers may now do in the day-time.

Searching with a warrant. See 5 Geo. 3. c. 43. s. 20.

Fastening furnace doors and moulds, next clause.

XXI. And be it further enacted by the authority aforesaid, That all and every maker and makers of candles shall, at his, her, and their own expence, find, provide, and affix good and sufficient fastenings to all and every furnace, copper, pan, or other utensil, by him, her, or them used for the melting of wax, spermaceti, tallow, or other materials proper to be made into candles, such fastenings to be approved of, in writing, by and under the hands of the respective surveyors or supervisors of excise of the division or district in which such maker or makers shall reside; and also covers, with proper fastenings, to be approved of as aforesaid, to every dipping-mould, which any such maker or makers shall have in his, her, or their custody or possession; and each and every such copper, pan, or other utensil, shall be securely locked, fastened, or sealed, by the officers of excise under whose survey such maker or makers respectively shall, from time to time, be, as soon as any melting of wax, spermaceti, tallow, or other materials proper to be made into candles, shall be finished; and every such dipping-mould, with the cover thereunto affixed, shall, in like manner, be securely locked, fastened, or sealed, by such officers, as soon as the dipping of any course or making of candles shall be finished; and such maker or makers shall, in like manner, at his, her, and their own expence, provide a proper, convenient, and secure room, place, chest or chests, with good and sufficient fastenings, to be approved of and provided as aforesaid, affixed thereto, for the purpose of locking up and securing all moulds which may be made use of in the making of mould candles, in the custody or possession of any such maker or makers; and such moulds shall be locked up, sealed, and secured, by such officer, in such room, place, chest or chests, when and so soon as the same shall cease to be used; and when any such maker or makers shall be desirous to light fire under any such copper, pan, or utensil, or to have the furnace door thereof opened, or to have any such copper, pan, utensil, or dipping-mould opened, or to use any such moulds proper to be made use of in the making of mould candles, such maker or makers shall give to the officer of excise, under whose survey he, she, or they shall then be, six hours notice, in writing, if such maker or makers shall reside within the limits of the chief office of excise in London, twelve hours notice, in writing, if he, she, or they shall reside in any market town in any other part of Great Britain, and twenty-four hours notice, in writing, if he, she, or they shall reside in any other part of Great Britain out of a market town, of his, her, or their so being desirous to light fire under any such copper, pan, or utensil, or to have the furnace door thereof opened, or to have any such copper, pan, utensil, or dipping-mould opened, or to use any such moulds proper to be made use of in the making of mould candles; and upon such notice being given, such officer shall attend at the time mentioned in such notice, for the purpose specified in such notice, and shall unlock and open all such doors, coppers, pans, or other utensils, as the case may require; and if any such maker or makers shall neglect or refuse to light fire under any such copper, pan, or utensil, within one hour after the doors thereof shall be opened by such officer, or

obstruction 201. s. 13.

May enter and search between five in the morning and eleven in the evening, with or without a constable, and between eleven and five with a constable; and obstruction 1001. 11 Geo. 1. c. 30. s. 24.

Candle makers to fix fastenings to their furnaces and dipping moulds, to be approved in writing by the surveyor or supervisor;

and to be locked, fastened, or sealed by the officer as soon as the melting of materials and dipping respectively are finished.

Makers to provide a proper place for locking up their moulds for mould candles, to be approved as aforesaid.

Notice to be given of the intention to light copper fires, or open dipping moulds, or use other moulds, six hours within the limits, twelve in any market town elsewhere, and 24 in other places.

Officer to attend at the time mentioned; and if the fire be not lighted, or moulds used within an hour, to lock, fasten, and seal again, and fresh notice to be given.

If sufficient fastenings be not provided, or locks, &c. provided by surveyor or supervisor not paid for, or officers are obstructed in fixing locks, &c. or in locking, sealing, or securing, or furnace &c. is opened, or fastenings broken or damaged, the offender to forfeit 100*l*.

Moulds not locked up, next clause.

Declaration of the sizes, time of beginning, &c. See 11 Geo. 1. c. 30. s. 27. Notices of spreading and dipping, &c. 25 Geo. 3. c. 74. s. 29.

If moulds not locked up are in the custody of candle maker, he shall forfeit 100*l*.

26 Geo. 3. c. 51. s. 13. *(Starch not stamped, &c. found in the possession of a maker, &c. forfeited).*

shall neglect or refuse to proceed to make use of any such copper, pan, utensil, dipping-mould, or other mould, within one hour after the same shall be opened by such officer, then such notice shall be void, and such officer shall again, immediately after the expiration of such hour, lock up, fasten, and seal each and every such door, copper, pan, or other utensil and dipping-mould, with the covers thereunto affixed, and shall in like manner lock up, seal, and secure, such other moulds, in manner aforesaid; and such maker and makers shall give the like and a fresh notice in writing to such officer; and if any such maker or makers of candles shall neglect or refuse, at his, her, or their own expence, to find, provide, or affix, good and sufficient fastenings, to all and every furnace, copper, pan, or other utensil, by him, her, or them used for the melting of wax, spermaceti, tallow, or other materials proper to be made into candles, or to find, provide, or affix sufficient wooden covers, to be approved of as aforesaid, to every dipping-mould which such maker or makers shall have in is, her, or their custody or possession; or, at his, her, or their own expence, to provide a proper, convenient, and secure room, place, chest or chests, with good and sufficient fastenings, to be approved of as aforesaid, affixed thereto, for the purpose of locking up and securing all moulds proper to be made use of in the making of mould candles, in the custody or possession of any such maker or makers; or to pay for any locks, keys, or other necessary fastenings; which shall be provided by any surveyor or supervisor of excise, according to the directions of this act; or if any person or persons shall refuse or hinder any officer or officers of excise, or any person or persons by him or them employed in that behalf, from fixing such locks or fastenings in such manner as the said officers shall judge most effectual to answer the purposes by this act intended; or in locking, sealing, or securing the same; or shall open any such furnace, copper, pan, utensil, dipping-mould, or door, after the same shall have been locked, sealed, fastened, or secured, as aforesaid, before the same shall have been unlocked and opened by the officer of excise; or shall wilfully break or damage any such lock, seal, or fastening, every such maker or makers, or other person or persons so offending, shall, for every such offence, forfeit the sum of one hundred pounds.

XXII. And be it further enacted by the authority aforesaid, That if at any time there shall be on the premises, in the custody or possession of any maker or makers of candles, any mould or moulds proper to be made use of for the purpose of making mould candles, not locked up and secured as is in that behalf herein-before directed, unless after due notice given as aforesaid, then, and in every such case, every such maker or makers shall forfeit the sum of one hundred pounds.

XXIII. ‘ And whereas by an act, made in the twenty-sixth year of his present Majesty’s reign, intituled, *An act for better securing the duties on starch; and for preventing frauds on the said duties*, it was enacted, That, from and after the end of three months after the twenty-fourth day of June one thousand seven hundred and eighty-six, all starch not being stamped as by the said act is directed, and all loose starch exceeding the quantity of twenty-eight pounds weight, and all scrapings of starch which should be found in the possession of any starch-maker, or of any other person for the use of such maker or dealer, or that should be found removing or removed by land or by water, should be forfeited, and might be seized by any officer for the said duties, together with the chest, cask, sack, or other package containing the same, and the boat or vessel, horses or other cattle, wagon, cart, or other carriage, made use of in removing the same:

‘ And

‘ And whereas it was intended that all starch not being stamped as by the said act is directed, and all loose starch exceeding the quantity of twenty-eight pounds weight, and all scrapings of starch which should be found in the possession of any dealer in starch, should be forfeited;’ be it enacted by the authority aforesaid, That all starch not being stamped as by the said act is directed, and all loose starch exceeding the quantity of twenty-eight pounds weight, and all scrapings of starch which shall be found in the possession of any starch-maker or dealer in starch, or of any other person for the use of such maker or dealer, or that shall be found removing or removed by land or by water, shall be forfeited, together with the chest, cask, sack, or other package containing the same, and the boat or vessel, horses or other cattle, waggon, cart, or other carriage, made use of in the removal thereof, and shall and may be seized by any officer or officers of excise.

Starch not stamped, loose starch exceeding 28 lb. and scrapings, found in the possession of a maker or dealer, or removing or removed, to be forfeited, with the boat, vessel, cattle, or carriage.

Maker or dealer also to forfeit 10 s. per lb. (hair powder, &c. excepted). 26 Geo. 3. c. 51. s. 13.

Starch suspected to be privately made, &c. and found removing. See 4 Geo. 2. c. 14. s. 3. Unstamped, and received by hair powder or stone blue maker. 26 Geo. 3. c. 51. s. 24.

XXIV. ‘ And whereas by an act made in the twenty-sixth year of the reign of his present Majesty, intituled, *An act for regulating the production of manifests, and for more effectually preventing fraudulent practices in obtaining bounties and drawbacks, and in the clandestine relanding of goods*, it was provided, that beer exported should be subject to certain regulations and restrictions in the said recited act contained: And whereas it is expedient to provide that beer exported shall be no longer subject to the provisions of the said act;’ be it therefore enacted, That none of the powers, provisions, and regulations, contained in the said act, shall extend, or be deemed or construed to extend, to the exportation of beer, but that beer shall and may be exported according to the laws which were in force at and immediately before the time of passing the said act; and that all drawbacks and bounties which would have been due or payable for or in respect of any beer which has been exported to foreign parts since the first day of *August* one thousand seven hundred and eighty-six, if the said act had not been made, shall and may be paid and allowed in the same manner as the same would have been payable or allowable if the said act had not been made; any thing in the said act contained to the contrary thereof notwithstanding.

26 Geo. 3. c. 40. s. 18 & 19. (No debenture to be made out except in the name of the real owner, &c.)

The regulations of the said act not to extend to beer exported.

XXV. ‘ And whereas by the said act for regulating the production of manifests, certain oaths are required to be taken by persons who export to foreign parts from *Great Britain* any goods whatever, which are intituled either to drawback or bounty upon exportation: And whereas no power is given by the said act to the collectors or other officers of excise, in cases where any goods intended to be exported upon drawback or bounty are subject to any duty of excise, or other duty under the management of the said commissioners of excise respectively, to administer the said oaths required to be taken by the said act, and it is expedient that such power should be given;’ be it therefore enacted by the authority aforesaid, That in all cases where any goods intended to be exported upon drawback or bounty shall be subject to any duty of excise, or other duty under the management of the said commissioners of excise respectively, the respective oaths required by the said act to be taken upon the exportation thereof, shall and may be taken before the respective collectors, or other officers of excise, appointed for that purpose, who is and are hereby authorised to administer the same.

Officers of the excise may administer the necessary oaths under 26 Geo. 3. c. 40. (s. 18), on the exportation of goods entitled to drawbacks or bounties.

XXVI. And be it further declared and enacted, That all the powers, authorities, methods, rules, directions, regulations, penalties, forfeitures, provisions, clauses, matters and things, which in and by an

The powers of 10 Geo. 1. c. 10. and other acts in force on passing 24 Geo. 3. c. 38.

to extend to the securing the duties of excise on cocoa nuts and coffee, which were repealed by the last mentioned act, and are again imposed by 27 Geo. 3. c. 13. schedule F.

act made in the tenth year of the reign of his late Majesty King George the first, intituled, *An act for repealing certain duties therein mentioned, payable upon coffee, tea, cocoa nuts, chocolate, and cocoa paste, imported; and for granting certain inland duties in lieu thereof; and for prohibiting the importation of chocolate ready made, and cocoa paste; and for better ascertaining the duties payable upon coffee, tea, and cocoa nuts, imported; and for granting relief to Robert Dalzell, late Earl of Carnwath; or in any other act or acts of Parliament relating to the duties upon coffee or cocoa nuts in force at the time of the passing of an act made in the twenty-fourth year of his present Majesty's reign, intituled, An act for repealing the several duties on tea, and for granting to his Majesty other duties in lieu thereof; and also several duties on inhabited houses; and upon the importation of cocoa nuts and coffee; and for repealing the inland duties of excise thereon, are contained, provided, settled, or established, for managing, assessing, raising, levying, collecting, recovering, adjudging, mitigating, ascertaining, enforcing, or securing the duties thereby imposed, and for preventing, detecting, and punishing frauds relating thereto, shall be, and shall be deemed and taken to be, in full force, to all intents and purposes, for the managing, assessing, raising, levying, collecting, recovering, adjudging, mitigating, ascertaining, enforcing, or securing the said duties thereby repealed, and for preventing, detecting, and punishing frauds relating thereto; and the same powers, authorities, methods, rules, directions, regulations, penalties, forfeitures, provisions, clauses, matters, and things, shall be and continue in full force, and be duly observed, practised, applied, used, and put in execution, throughout the kingdom of Great Britain, in and for the managing, assessing, raising, levying, collecting, recovering, adjudging, mitigating, ascertaining, enforcing, and securing, the said several duties of excise by the said act made in this session of Parliament imposed for or in respect of cocoa nuts and coffee respectively, and for preventing, detecting and punishing frauds relating thereto, as fully and effectually, to all intents and purposes, as if the said powers, authorities, methods, rules, directions, regulations, penalties, forfeitures, provisions, clauses, matters, and things, had been expressly inserted and re-enacted in the said last mentioned act, or in this act.*

Every barrel of French beer, &c. imported, to be deemed to contain 36 gallons beer measure.

Duty 8s. per barrel. 27 Geo. 3. c. 13. schedule F.

Beer measure. 12 Car. 2. c. 24. s. 34.

In lieu of the duty imposed on non-enumerated paper by 27 Geo. 3. c. 13. schedule F,

XXVII. And be it further enacted by the authority aforesaid, That every barrel of French beer, ale, or mum, which shall be imported into Great Britain directly from any of the European dominions of the French King, shall be deemed and taken to be thirty-six gallons English beer measure, within the meaning of the said act made in this session of Parliament.

XXIX. And be it further enacted by the authority aforesaid, That in lieu and instead of the duty of excise, at and after the rate of twenty pounds and fourteen shillings for every one hundred pounds of the true and real value of every sort or kind of paper which shall be made in Great Britain, and not enumerated and described in the five tables of the schedule marked (F), annexed to an act, made in this session of Parliament, intituled, *An act for repealing the several duties of customs and excise, and granting other duties in lieu thereof, and for applying the said duties, together with the other duties composing the public revenue; for permitting the importation of certain goods, wares, and merchandize, the produce or manufacture of the European dominions of the French King, into this kingdom; and for applying certain unclaimed monies, remaining in the exchequer for the payment of annuities on lives, to the reduction of the national debt;* and which is by the said act imposed, there shall be paid to his Majesty, his heirs and successors,

there is to be paid as follows;

For every sort or kind of paper which shall be made in Great Britain, not enumerated and described in the said tables, and not being above the largest size of the paper nearest of the same sort or kind enumerated in the said tables, the duty by the said act imposed in respect of paper made in Great Britain which shall be nearest above in size and value to such sort or kind of paper; and for every sort or kind of paper which shall be made in Great Britain not particularly enumerated and described in the said tables, and being above the largest size of the paper nearest of the same sort, kind, and weight enumerated in the said tables, a duty in proportion to such size, estimated according to the duty imposed by the said act for or in respect of paper made in Great Britain nearest of the same sort, kind, and weight, and of the size nearest below such sort or kind; such duties to be raised, levied, collected, and paid by such person and persons, and in such and the same manner as the duties in lieu whereof the same are hereby imposed.

For every sort, not above the largest size of the nearest of the same kind enumerated in the tables, the duty of the paper nearest above in size and value to such sort; and for every sort above the largest size of the nearest of the same kind and weight, a duty in proportion to its size.

XXXI. And be it further enacted by the authority aforesaid, That all fines, penalties, and forfeitures imposed by this act, shall be sued for, recovered, levied, or mitigated by such ways, means, or methods as any fine, penalty, or forfeiture may be sued for, recovered, levied, or mitigated, by any law or laws of excise, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at Westminster, or in the court of Exchequer in Scotland respectively; and that one moiety of every such fine, penalty, or forfeiture shall be to his Majesty, his heirs or successors, and the other moiety to him or them who shall inform, discover, or sue for the same.

How penalties are to be recovered and applied.

Summary jurisd. *Don.* See 12 Car. 2. c. 24. s. 45.

XXXII. And be it further enacted by the authority aforesaid, That if any action or suit shall be brought or commenced against any person or persons for any thing by him or them done in pursuance of this act, such action or suit shall be commenced within three months next after the thing done, and shall be laid in the proper county; and the defendant or defendants, in any such action or suit, may plead the general issue, and give this act and the special matter in evidence, at any trial to be had thereupon; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, or discontinue his, her, or their action or prosecution, or judgment shall be given against him, her, or them, upon demurrer or otherwise, then such defendant or defendants shall have treble costs awarded to him, her, or them against such plaintiff or plaintiffs.

Limitation of actions to three months.

General issue and treble costs.

Same limitation, general issue, and treble costs, with notice of action, and other regulations, in all excise cases. 28 Geo. 3. c. 37. s. 23. and the following clauses.

XXXIII. And be it further enacted by the authority aforesaid, That this act shall commence and take effect, as to all such matters and things therein contained in respect whereof no special commencement is hereby directed or provided, from and immediately after the first day of June one thousand seven hundred and eighty-seven.

Act to commence from June 1, 1787.

Anno vicefimo feptimo

GEORGE III. Regis.

C A P. XXXII.

An Act for making further Provisions in regard to fuch Veffels as are particularly described in an Act made in the Twenty-fourth Year of the Reign of His prefent Majesty, for the more effectual Prevention of Smuggling in this Kingdom, and for extending the faid Act to other Veffels and Boats not particularly described therein; for taking off the Duties on Flafks in which Wine or Oil is imported; for laying an additional Duty on Foreign Geneva imported; for taking off the Duty on Ebony the Growth of Africa, imported into this Kingdom; and for amending feveral Laws relative to the Revenue of Customs.

24 Geo. 3. flat. 2. c. 47. f. 4. (Cutters, luggers, fhallops, or wherries; veffels whofe bottoms are clench work, unlefs fquare rigged; veffels longer than $3\frac{1}{2}$ to 1 in breadth; and veffels armed for refiftance, (otherwife than there fpecified), forfeited, with all the goods, &c.)

Any cutter, lugger, fhallow, wherry, floop, fmack, or yawl, belonging to his Majesty's fubjects, found within four leagues of the coaft, whofe bowsprit exceeds two thirds of the veffel in length, to be forfeited.

Exceptions, f. 4.

See how forfeited veffels to be difpofed of,

f. 8.

Boats of more than four oars in Middlefex, &c. 8 Geo. 1. c. 18.

f. 3.

Boats of more than

fix oars in any place.

Boats deeper than in certain proportions.

Boats not marked in the ftern. This act, f. 2 & 3.

Ships, &c. to have their names marked on the ftern.

WHEREAS by an act made and paffed in the twenty-fourth year of the reign of his prefent Majesty, intituled, *An act for the more effectual prevention of smuggling in this kingdom*, it is, amongst other things, enacted, That all veffels belonging, in the whole or in part, to any of his Majesty's fubjects, called *Cutters, Luggers, Shallops, or Wherries*, (of what built foever), and all veffels belonging as aforefaid, of any other description, whofe bottoms are clench work, unlefs they fhall be fquare rigged, or fitted as floops, with ftanding boltfprits, which fhall be found within the limits or diftance in the faid act described, fhall be forfeited, together with all the goods, if any, which fhall be laden thereon, and all her guns, tackle, and furniture: And whereas it is expedient that further provisions fhould be made in regard to fuch veffels as are particularly described in the before-recited act, and that the faid recited act fhould be extended to other veffels not coming or falling under the description of fuch veffels and boats as, in the faid before recited act, are particularly mentioned and described: Be it therefore enacted by the King's moft Excellent Majesty, by and with the advice and confent of the Lords fpiritual and temporal, and Commons, in this prefent Parliament affembled, and by the authority of the fame, That, from and after the firft day of June one thoufand feven hundred and eighty-feven, in cafe any cutter, lugger, fhallow, wherry, floop, fmack, or yawl, belonging, in the whole or in part, to any of his Majesty's fubjects, fhall be found within the limits of any of the ports of this kingdom, or within four leagues of the coafts thereof, having a bowsprit which fhall exceed in length more than two thirds of the length of fuch cutter, lugger, fhallow, wherry, floop, fmack, or yawl, from the forepart of her ftem to the aft fide of the ftern poft aloft (whether the fame fhall be a ftanding or a running bowsprit), every fuch cutter, lugger, fhallow, wherry, floop, fmack, or yawl, with all her guns, furniture, ammunition, tackle, and apparel, fhall be forfeited, and fhall and may be feized by any officer or officers of the customs or excife.

19 Geo. 3. c. 69. f. 3.

Boats, &c. longer than $3\frac{1}{2}$ to 1. See 24 Geo. 3. flat. 2. c. 47. f. 25.

28 Geo. 3. c. 34. f. 10.

This act, f. 2 & 3.

Howering veffels. 24 Geo. 3. flat. 2. c. 47. f. 1.

26 Geo. 3. c. 60. f. 19.

II. And

II. And be it further enacted by the authority aforesaid, That the owner or owners of every ship or vessel belonging as aforesaid, shall paint, or cause or procure to be painted, upon the outside of the stern of every boat belonging to such ship or vessel, the name of such ship or vessel, and the port or place to which she belongs, and the master's name within-side of the transom, in white or yellow *Roman* letters, not less than two inches in length, on a black ground, under the pain of forfeiting every such boat, and such boat shall and may be seized by any officer or officers of the customs or excise.

any vessel, next clause.

Other unlawful vessels, preceding clause.

III. And be it further enacted by the authority aforesaid, That the owner or owners of any boat or boats not belonging to any ship or vessel, shall and are hereby required to paint, or cause or procure to be painted upon the stern of every such boat, in white or yellow *Roman* letters, of two inches in length, on a black ground, the name or names of the owner or owners of such boat or boats, and the port or place to which such boat belongs, under pain of forfeiting every such boat which shall be found within the limits of any of the ports of this kingdom, or within four leagues of the coasts thereof, without having the name or names of the owner or owners of such boat or boats so painted as aforesaid, and such boat shall and may be seized by any officer or officers of the customs or excise.

IV. Provided always, and it is hereby further enacted by the authority aforesaid, That nothing in this act contained shall extend, or be construed to extend, to forfeit any cutter, lugger, shallop, wherry, sloop, smack, or yawl, nor any vessel or boat whatever in the service of his Majesty's navy, victualling, ordnance, customs, excise, or post office, nor any cutter, lugger, shallop, wherry, sloop, smack, or yawl, nor any vessel whatever, the owner or owners of which shall have a licence for navigating the same from the Lord High Admiral of Great Britain, or the commissioners of the admiralty for the time being, agreeably to the rules, regulations, and conditions of the said herein-before recited act, with respect to certain vessels and boats therein mentioned, nor any lighters or barges used solely in rivers or inland navigations.

V. And be it further enacted by the authority aforesaid, That in case any cutter, lugger, shallop, wherry, sloop, smack, or yawl, or any ship, vessel, or boat whatever, for which there shall have been obtained from the lord high admiral of Great Britain, or the commissioners of the admiralty for the time being, pursuant to this act, or the before recited act made in the said twenty-fourth year of his present Majesty's reign, a licence limiting or confining the navigation or trade of such cutter, lugger, shallop, wherry, sloop, smack, or yawl, or such ship, vessel, or boat, to and from or within any particular port or ports, place or places, and such cutter, lugger, shallop, wherry, sloop, smack, or yawl, or such ship, vessel, or boat shall be found in any port or place other than that to and from, or within which she shall be so licensed to navigate or trade, such cutter, lugger, shallop, wherry, sloop, smack, or yawl, and such ship, vessel, or boat, shall and may be seized and prosecuted in the same manner as she might be or would have been in case of no licence having been procured for her.

VI. Provided nevertheless, That nothing in this act contained shall extend, or be construed to extend, to forfeit any such cutter, lugger, shallop, wherry, sloop, smack, or yawl, or any such ship, vessel, or boat, which shall be found in any port or place other than that to and from, or within the limits of which she shall be so confined or limited to navigate or trade, in case it shall be made appear, to the satisfaction of the commissioners of the customs, that such cutter, lugger, shallop,

Names of the vessels to which boats belong to be painted on the stern of the latter, with the port to which they belong, and the master's name, within the transom, in Roman letters, not less than two inches long on forfeiture.

Boats not belonging to Exceptions, s. 4.

Boats not belonging to vessels to have the names of the owner and the port painted on their sterns, in Roman letters of two inches long, on penalty of being forfeited.

Boats belonging to ships, preceding clause. Exceptions, s. 4.

As not to extend to any vessel or boat in the service of his Majesty's navy, victualling, ordnance, customs, excise, or post-office, or vessels licensed by the admiralty, or barges, &c. used in rivers, &c. only.

Licences, s. 5, 6, & 7.

24 Geo. 3. stat. 2. c. 47. s. 9 & 10.

If vessels having a licence from the admiralty limiting the navigation should be found out of the limits thereof, they may be seized,

(Particulars, &c. of the licence. 24 Geo. 3. stat. 2. c. 47. s. 9 & 10.)

unless it be made appear that they were driven there-out by distress of weather.

shallop, wherry, sloop, smack, or yawl, or such ship, vessel, or boat, was driven or forced thither by unavoidable necessity or distress of weather.

Licences to be produced to officers of the customs or excise, who shall board such vessels within four leagues of the coast, with an indorsement that security is given, otherwise the vessel may be seized.

VII. And be it further enacted by the authority aforesaid, That the master or commander, or other person having or taking the charge, command, or care of any cutter, lugger, shallop, wherry, sloop, smack, or yawl, or of any ship, vessel, or boat, which by this act, or the before recited act made in the twenty-fourth year of his present Majesty's reign, is or are required to be licensed as aforesaid, shall and they are hereby required to produce such licence to every officer or officers of the customs or excise, who shall board them within the limits of any port of this kingdom, or within four leagues of the coasts thereof, on the same being required by such officer or officers; and in case any such master or commander, or other person having or taking the charge, command, or care of any such cutter, lugger, shallop, wherry, sloop, smack, or yawl, or any such ship, vessel, or boat, shall not have such licence on board, or shall not produce such licence to any officer or officers of the customs or excise requiring the same, as before-mentioned, or if the licence is produced to the officer of the customs or excise without an indorsement thereon, that the proper security has been given to the collector of the port to which such cutter, lugger, shallop, wherry, sloop, smack, or yawl, or such ship, vessel, or boat shall belong, it shall and may be lawful for such officer or officers to seize such cutter, lugger, shallop, wherry, sloop, smack, or yawl, or such ship, vessel, or boat, and the same shall be forfeited.

Vessels seized may be disposed of agreeably to recited act.

To be broken up, or used in the service of the customs or excise, 24 Geo. 3. stat. 2. c. 47. s. 33; or sold to the admiralty or navy, s. 34.

Rewards when broken up. 28 Geo. 3. c. 34. s. 5.

If not calculated for smuggling, may be sold. 28 Geo. 3. c. 34. s. 6.

17 Geo. 3. c. 39. s. 24. (Duties of customs on glass imported).

VIII. And be it further enacted by the authority aforesaid, That all and every cutter, lugger, shallop, wherry, sloop, smack, or yawl, and all and every ship, vessel, or boat, which shall be seized by virtue or in pursuance of this act, shall be disposed of, and the produce thereof applied in such and the like manner, and under such and the like rules, regulations, and restrictions, as vessels and boats forfeited by the said herein-before recited act are directed to be disposed of, and the produce thereof applied.

IX. And whereas, by an act passed in the seventeenth year of the reign of his present Majesty, intituled, *An act for granting to his Majesty a duty upon all servants retained or employed in the several capacities therein mentioned; and for repealing several rates and duties upon glass, imposed by an act made in the nineteenth year of the reign of his late Majesty, and for granting to his Majesty other rates and duties upon glass in lieu thereof; and for the better collecting the duties upon glass; and for repealing the several rates and duties charged by an act, made in the twenty-ninth year of the reign of his said late Majesty, upon all persons, and bodies politick and corporate, having certain quantities of silver plate; it was, amongst other things, enacted, That there should be raised, levied, collected, and paid unto and for the use of his Majesty, his heirs and successors, the several rates and duties therein expressed upon all glass imported and brought into the kingdom of Great Britain: And whereas, by another act passed in the twenty-fifth year of his said present Majesty's reign, intituled, *An act to repeal the duties upon flasks in which Florence wine and oil is imported; to permit the importation of wines in small casks for private use; to revive, continue, and amend so much of an act, made in the sixteenth year of his present Majesty, as allows the exportation of certain quantities of wheat, and other articles, to his Majesty's sugar colonies in America; for disallowing the drawback on the exportation of snuff; for continuing the permission to land rum or spirits of the Bri-**

And 25 Geo. 3. c. 69. s. 1. (Not in this collection). Flasks in which wine or oil of the dominions of the Great Duke of Tuscany is imported, not to be charged.

‘till sugar plantations before payment of the duties of excise; for reviving
 ‘and continuing the premiums upon the importation of pitch, tar, and
 ‘turpentine, from East Florida into Great Britain; for allowing a bounty
 ‘upon the exportation of silk gauzes, and a drawback upon the exportation
 ‘of raw silk; the said recited act was repealed, so far as the same re-
 ‘lated to charging duties upon the flasks only in which wine or oil,
 ‘of the growth of the dominions of the Great Duke of Tuscany,
 ‘should be imported: And whereas it is expedient that all flasks, in
 ‘which any wine or oil shall or may be imported, should be admit-
 ‘ted to entry without payment of any subsidy, custom, or other duty
 ‘whatever;’ be it therefore further enacted by the authority afore-
 ‘said, That nothing in either of the said recited acts, or in any other
 ‘act or acts of Parliament contained, shall extend, or be construed to
 ‘extend, to charge or impose any duty whatever upon any flasks in
 ‘which wine or oil shall or may be imported into *Great Britain*, from
 ‘and after the first day of *June* one thousand seven hundred and eighty-
 ‘seven.

*Duties of excise on
 glass imported. 27
 Geo. 3. c. 28. s. 1.*

Nothing in any act
 to extend to the
 charging with duty
 flasks in which wine
 or oil shall be im-
 ported.

X. ‘And whereas the officers of his Majesty’s customs are now
 ‘authorised, in cases where the contents of packages imported into
 ‘this kingdom from foreign parts are not particularly described and set
 ‘forth in the report of the master of the vessel, to open and examine
 ‘such packages: And whereas it is expedient that the said officers
 ‘should, in like manner, be authorised to examine, and, if necessary,
 ‘to bring to his Majesty’s warehouse at the custom-house for that
 ‘purpose, any bale, cask, case, trunk, parcel, or other package
 ‘whatever, reported for exportation, for the purpose of examining
 ‘the contents thereof, in order as much as possible to prevent the
 ‘fraudulent unshipping or landing the same in this kingdom on the
 ‘passage outwards of such vessel from this kingdom;’ be it therefore
 ‘further enacted by the authority aforesaid, That, from and after the
 ‘first day of *June* one thousand seven hundred and eighty-seven, where
 ‘the master, or other person having or taking the charge or command
 ‘of any ship or vessel, shall report any bales, casks, cases, trunks, par-
 ‘cels, or other packages whatever, for exportation, in the same ship
 ‘or vessel, whether the contents of such bales, casks, cases, trunks,
 ‘parcels, or other packages whatever, shall be mentioned in such report
 ‘or not, it shall and may be lawful for any officer or officers of his
 ‘Majesty’s customs to open such bales, casks, cases, trunks, parcels, or
 ‘other packages whatever on board such ship or vessel so reported, and
 ‘examine the contents thereof, or to bring them on shore to his Ma-
 ‘jesty’s warehouse for the port where such report is made, if it shall be
 ‘necessary; and such officer or officers shall be, and is and are hereby
 ‘indemnified in so doing, and shall not be liable or subject to any action
 ‘for damages, or other prosecution or suit whatever for the same: *Pro-*
 ‘vided nevertheless, That this act shall not extend, or be construed
 ‘to extend, to any ship or vessel coming or arriving from any port of
 ‘*Asia, Africa, or America.*

24 Geo. 3. stat. 2. c.
 47. s. 28. (Officers of
 the customs may open
 and examine bales,
 &c. reported for ex-
 portation, contents
 unknown, and if ne-
 cessary, bring them to
 his Majesty’s ware-
 house, and if any pro-
 hibited goods, or goods
 liable to forfeiture on
 being imported, are
 found, they shall be
 forfeited; if not pro-
 hibited, duties to be
 paid, unless leave
 given by the commis-
 sioners of customs.)

The officers of the
 customs may open all
 bales, &c. on board
 any vessel reported
 for exportation, or,
 if necessary, bring
 them on shore to his
 Majesty’s warehouse.

(See references to the
 laws respecting excise-
 ables reported for ex-
 portation. 24 Geo. 3.
 stat. 2. c. 47. s. 28.)

But this act not to
 extend to vessels com-
 ing from *Asia, Africa,*
 or *America.*

XI. ‘And whereas by an act, made in the twenty-sixth year of his
 ‘present Majesty’s reign, intituled, *An act for regulating the production*
 ‘*of manifests, and for more effectually preventing fraudulent practices in*
 ‘*obtaining bounties and drawbacks, and in the clandestine relanding of*
 ‘*goods*; it was (amongst other things) enacted, That, from and after
 ‘the times in the said act mentioned, no goods or commodities should
 ‘be imported or brought into *Great Britain* from any port or place
 ‘whatsoever in parts beyond the seas, in any ship or vessel what-
 ‘ever, belonging, in the whole or in part, to his Majesty’s subjects, un-
 ‘less the master, or other person having or taking the charge or
 ‘command of every such ship or vessel respectively importing such
 ‘goods, should have on board a manifest or manifests, or content or

25 Geo. 3. c. 40. s.
 1, 2, & 3. (No goods
 to be imported by his
 Majesty’s subjects, nor
 wine in any ship or
 vessel, without a ma-
 nifest.)

The manifests therein required shall, for ships within the limits of the *East India* company's charters, be delivered to, and authenticated by the person who shall deliver the last dispatches, who is to be a servant of the company of not less than seven years standing; and for ships from *China*, by the company's chief supercargo there, under the penalties provided in the said act.

contents, in writing, signed by such master or other person, and containing the particulars in the said act mentioned; which said manifest was to be delivered to, and authenticated by, such person as therein is mentioned: And whereas the mode directed by the said act for authenticating manifests is not applicable to the case of ships bringing goods from the *East Indies* and *China*;' be it therefore further enacted by the authority aforesaid, That in respect to ships dispatched from any ports or places within the limits of the charters granted to the united company of merchants of *England* trading to the *East Indies*, the manifests and contents in the said recited act mentioned shall be delivered to, and authenticated by, the person who shall deliver the last dispatches for each ship respectively bound for *Great Britain*, who is hereby required to be a servant of the united company of merchants of *England* trading to the *East Indies*, of not less than seven years standing; and in respect to ships dispatched from any ports or places in *China*, such manifest or contents shall be delivered to, and authenticated by, the said united company's chief supercargo there, instead of the officers of the customs, or other persons in the said recited act mentioned; and the said manifests, and duplicates thereof respectively, shall be dealt with and used in like manner, and shall be of the like force and effect as the manifests and duplicates in the said act mentioned; and in case of the want thereof, or not conforming to the rules, regulations, and directions, relating thereto, in the said recited act contained, the offender or offenders shall be subject to the like penalties and forfeitures as are provided in the said recited act respecting the manifests or contents directed to be delivered to, and authenticated by, the persons in the said act mentioned.

Anno vicefimo octavo

GEORGE III. Regis.

C A P. XXXIII.

An Act to repeal the Duties and Drawbacks of Customs and Excise payable on the Importation and Exportation of Wine, (except Wine the Produce of the European Dominions of the French King, Rhenish, German, and Hungary Wine, Portugal and Madeira Wine, and Wine of the Produce of Spain, or of any of the Dominions of the King of Spain), and for granting other Duties and Drawbacks in lieu thereof; to repeal the Duty of Excise upon Foreign Green Glass Bottles imported, and for charging an additional Duty of Customs in lieu thereof; for ascertaining the Duty on Carriages, the Manufacture of the European Dominions of the French King, imported directly from thence; for obviating a Doubt with respect to the Duties on White Woollen Cloths exported; and for reserving to his Majesty the Hereditary and other Revenues of the Crown in Scotland.

27 Geo. 3. c. 13.
schedules A, C, & F.
(Duties and drawbacks of customs and excise on wine imported).

‘**W**HEREAS by an act made and passed in the twenty-seventh year of the reign of his present Majesty, intituled, *An act for repealing the several duties of customs and excise, and granting other duties in lieu thereof, and for applying the said duties, together with the other duties composing the publick revenue; for permitting the Importation of certain goods, wares, and merchandize, the produce or manufacture*

'*facture of the European dominions of the French King, into this kingdom; and for applying certain unclaimed monies, remaining in the exchequer for the payment of annuities on lives, to the reduction of the national debt, certain duties of customs and excise are charged and imposed respectively upon wine imported or brought into Great Britain, and certain drawbacks are allowed respectively upon the exportation thereof from Great Britain: And whereas it is expedient that the said several and respective duties and drawbacks, so far as the same respectively relate to wine imported or brought into Great Britain, or exported from Great Britain, except wine of the produce of the European dominions of the French King, Rhenish, German, and Hungary wine, Portugal and Madeira wine, and wine of the produce of Spain, or of any of the dominions of the King of Spain, should cease, determine, and be no longer paid or payable, or allowed, and that other duties should be charged and imposed on the importation thereof, and other drawbacks allowed on the exportation thereof from Great Britain;*' be it therefore enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That, from and after the first day of *September* one thousand seven hundred and eighty-eight, the several duties of customs and excise, charged and imposed by the said recited act upon wine imported or brought into *Great Britain*, except upon wine the produce of the *European dominions of the French King, Rhenish, Germany, and Hungary wine, Portugal and Madeira wine, and wine of the produce of Spain, or of any of the dominions of the King of Spain, and the several drawbacks allowed upon the exportation thereof from Great Britain, shall cease and determine, and be no longer paid or payable, or allowed; save and except in all cases relating to the recovering, allowing, or paying any arrears thereof respectively, which may, on the first day of September one thousand seven hundred and eighty-eight, remain unpaid, or to any fine, penalty, or forfeiture, fines, penalties, or forfeitures, relating thereto respectively, which shall have been incurred at any time before the said first day of September one thousand seven hundred and eighty-eight.*

II. Provided always, That nothing in this act contained shall extend, or be construed to extend, to repeal or anywise alter the duties of package, scavage, or any other duties payable to the mayor and commonalty and citizens of the city of *London*, or to the lord mayor of the said city for the time being, or to any other city or town corporate within the kingdom of *Great Britain*, or to repeal or anywise alter the prize of wine, or the duty called *Butlerage*, or to any special privilege or exemption to which any person or persons, bodies politick or corporate, is or are now intitled by law; but the same shall be continued as heretofore.

V. And be it further enacted by the authority aforesaid, That, from and after the first day of *September* one thousand seven hundred and eighty-eight, in lieu and instead of the duties of excise hereby repealed, there shall be raised, levied, collected, and paid, to his Majesty, his heirs and successors, in ready money, without any discount whatever upon all wine imported or brought into *Great Britain*, (except wine of the produce of the *European dominions of the French King, Rhenish, German, and Hungary wine, Portugal and Madeira wine, and wine of the produce of Spain, or of any of the dominions of the King of Spain*), the following duty of excise; that is to say, *For every ton, containing two hundred and fifty-two gallons, of wine, (except the wine herein-before excepted), which shall be imported into Great Britain,*

The duties imposed and the drawbacks allowed by the recited act, to cease on all wines, except on wine the produce of the *European dominions of the French King, Rhenish, Germany, and Hungary wine, Portugal and Madeira wine, and wine of the dominions of the Crown of Spain.*

The duty of excise hereby repealed was 11 l. 18 s. per ton: The drawbacks on exportation to British America 9 l. 11 s. 4 d.; to the East Indies 6 l. 11 s. 4 d.; to other parts 3 l. 15 s. 4 d.

See 27 Geo. 3. c. 13. schedule F.

This act not to extend to the duties of package, &c.

In lieu of the duties of excise repealed, there shall be paid,

For every ton of wine imported, (except French wines, &c. see s. 1.), 17 l. 17 s.

The duty on French, Rhenish, German, or Hungary wines, 17l. 17s. per ton: Portugal, Madeira, or Spanish, 11l. 18s. See 27 Geo. 3. c. 13. schedule F.

On the exportation of wine the following drawbacks to be allowed:

For every ton (except French wine, &c.) exported to any British colony in America, or British settlement in the East Indies, 14l. 7s.

For every ton exported as merchandize to any other place beyond the seas, 5l. 13s.

French wines as here: Rhenish, German, and Hungary wines to British America 14l. 7s.; to the East Indies 9l. 17s.; to other parts 5l. 13s.; Portugal, Madeira, or Spanish, to British America 9l. 11s. 4d.; to the East Indies 6l. 11s. 4d.; to other parts 3l. 15s. 4d. See 27 Geo. 3. c. 13. schedule F.

Duties imposed, and drawbacks allowed, by this act, to be managed as the former duties were, &c. except hereby altered.

and so in proportion for any greater or lesser quantity, to be paid by the importer thereof before the landing thereof, a duty of seventeen pounds and seventeen shillings.

VI. And be it further enacted by the authority aforesaid, That on the exportation of any wine, whereon the duties of excise charged and imposed by this act shall have been duly paid, there shall be paid or allowed to the exporter or exporters the several and respective drawbacks of the duties of excise herein-after mentioned; that is to say,

For every ton, containing two hundred and fifty-two gallons, of wine, (except wine of the produce of the European dominions of the French King, Rhenish, German, and Hungary wine, Portugal and Madeira wine, and wine of the produce of Spain, or of any of the dominions of the King of Spain), for which all the duties hereby imposed in respect thereof shall have been paid, and which shall be exported from Great Britain as merchandize to any British colony or plantation in America, or to any British settlement in the East Indies, and so in proportion for any greater or lesser quantity, a drawback of fourteen pounds and seven shillings:

For every ton, containing two hundred and fifty-two gallons, of wine, (except the wine herein-before excepted), which shall be imported into Great Britain, for which all the duties hereby imposed in respect thereof shall have been paid, and which shall be exported from Great Britain as merchandize to any other port or place beyond the seas, and so in proportion for any greater or lesser quantity, a drawback of five pounds and thirteen shillings.

VII. And be it further enacted by the authority aforesaid, That the several duties of customs and excise by this act charged and imposed, and the several drawbacks of the duties of customs and excise by this act allowed, shall and may be respectively managed, ascertained, raised, levied, collected, answered, paid, recovered, and allowed, (except where any alteration is expressly made by this act), in such and the like manner, and in or by any or either of the means, ways, or methods, by which the former duties of customs and excise upon wine, and drawbacks of duties of customs and excise upon wine, were or might be managed, ascertained, raised, levied, collected, answered, paid, recovered, and allowed; and the said wine, so by this act respectively made liable to the payment of, or chargeable with duties of customs and excise, or so intitled to draw back duties of customs and excise, according to the directions of this act, shall be, and the same are hereby made subject and liable to all and every the conditions, regulations, rules, restrictions, and forfeitures respectively, to which goods, wares, or merchandize in general were subject and liable by any act or acts of Parliament in force on and immediately before the said first day of September one thousand seven hundred and eighty-eight, respecting the revenue of customs and excise, (except where any alteration is expressly made by this act); and all and every pain, penalty, fine, or forfeiture, of any nature or kind whatever, for any offence whatever, committed against or in breach of any act or acts of Parliament in force on and immediately before the first day of September one thousand seven hundred and eighty-eight, made for securing the duties of customs and excise, or for the regulation or improvement thereof, and the several clauses, powers, and directions therein contained, (unless where expressly altered by this act), shall, and are hereby directed and declared to extend to, and shall be respectively applied, practised, and put in execution for and in respect of the several

several duties of customs and excise, and drawbacks of duties of customs and excise, hereby charged and allowed upon wine respectively, in as full and ample manner, to all intents and purposes whatever, as if all and every the said acts, clauses, provisions, powers, directions, fines, pains, penalties, or forfeitures, were particularly repeated and re-enacted in the body of this act.

VIII. And be it further enacted by the authority aforesaid, That every act of Parliament in force on and immediately before the first day of *September* one thousand seven hundred and eighty-eight, by which any conditions, rules, regulations, or restrictions, were made, established, or directed, for the better securing the revenue of customs and excise, or for the regular importation into, or exportation from, *Great Britain*, or the bringing or carrying coastwise, or from port to port within the same kingdom, or the entering, landing, or shipping of any goods, wares, or merchandize whatever, (except where any alteration is expressly made by this act), shall and are hereby declared to be and remain in full force and effect, and shall be applied to the subject of this act, and for carrying the same into execution, as fully and effectually as if they had been repeated and re-enacted in this present act.

IX. ‘ And whereas by the said act made and passed in the said twenty-seventh year of the reign of his present Majesty, certain duties of customs and excise are respectively charged and imposed on foreign green glass bottles, imported or brought into *Great Britain*: And whereas it is expedient that the duties of excise, granted by the said act, should be repealed, and that an additional duty of customs should be charged and imposed upon foreign green glass bottles, imported or brought into this kingdom:’ Be it therefore further enacted by the authority aforesaid, That, from and after the fifth day of *July* one thousand seven hundred and eighty-eight, the duties of excise, charged and imposed by the said recited act upon foreign green glass bottles, imported or brought into *Great Britain*, shall cease and determine, save and except in all cases relating to the recovering, allowing, or paying any arrears thereof respectively which may, on the fifth day of *July* one thousand seven hundred and eighty-eight, remain unpaid, or to any fine, penalty or forfeiture, fines, penalties or forfeitures, relating thereto respectively, which shall have been incurred at any time before the fifth day of *July* one thousand seven hundred and eighty-eight; and that there shall be raised, levied, collected, and paid to his Majesty, his heirs and successors, in ready money, without any discount whatever, an additional duty of customs of four shillings and one farthing upon every one hundred weight, containing one hundred and twelve pounds, of green glass bottles of the manufacture of the *European* dominions of the *French* King, imported or brought into *Great Britain* directly from thence, either in *British*-built ships, or in ships of the built of the *European* dominions of the *French* King; which said additional duty, so charged and imposed by this act, shall be raised, levied, collected, and paid, in such and the like manner, and under and subject to the like rules, regulations, securities, penalties, and forfeitures, in all respects, as the present duty of customs upon foreign green glass bottles, imported or brought into *Great Britain*, are now raised, levied, collected, and paid.

XII. And be it further enacted by the authority aforesaid, That the several duties imposed by this act shall be appropriated and applied in like manner as the duties granted by the before recited act, made and passed in the twenty-seventh year of the reign of his present Majesty, were appropriated and applied.

Acts in force on Sept. 1, 1788, for securing the duties of customs and excise, to continue in force, and be applied to the subject of this act.

27 Geo. 3. c. 28. s. 1.
(Duties of excise on glass imported).

The duties imposed by the recited act on foreign green glass bottles imported, to cease, and in lieu thereof, an additional duty of customs of 4s. 0d. $\frac{1}{2}$ for 112 lb. of green glass bottles of the manufacture of the *European* dominions of the *French* King imported into *Great Britain*.

Duties under this act to be applied as duties granted by 27 Geo. 3. c. 28.

Anno vicefimo octavo

GEORGE III. Regis.

C A P. XXXIV.

An Act more effectually to secure the Performance of Quarantine, and for amending several Laws relating to the Revenue of Customs.

SECT. V. **A**ND whereas certain vessels and boats, after seizure and condemnation for offences against the revenue of customs and excise, are now by law liable to be broken up, and the seizing officers are rewarded with a moiety of the produce of the materials thereof, after deducting the charges of condemnation and sale: And whereas the reward of the seizing officers in such case is in general very trifling, and in some instances the charges of condemnation and sale have exceeded the produce: And whereas it is expedient that officers of the customs and excise should have a proper encouragement to induce them to use their utmost endeavours to seize such vessels and boats; be it therefore enacted by the authority aforesaid, That, from and after the twenty-fourth day of June one thousand seven hundred and eighty-eight, the commissioners of his Majesty's customs and excise in *England* for the time being, or any four or more of them, and the commissioners of his Majesty's customs in *Scotland* for the time being, or any three or more of them, shall, and they are hereby authorized and required respectively, out of any monies in their hands, arising from his Majesty's share of seizures, to reward any officer or officers of the customs and excise, who shall seize any vessel or boat, which by law shall be liable to be broken up after condemnation, and shall not be used in his Majesty's service, in the following manner; (that is to say), they shall respectively reward, and cause to be paid to such officer or officers the sum of ten shillings *per* ton, according to the legal admeasurement thereof, for all such vessels and boats as shall exceed four tons by admeasurement; and the sum of forty shillings for every such boat which shall not exceed four tons; and also one moiety of the produce of the materials of such vessels and boats respectively, after deducting therefrom the charges of condemnation and sale.

VI. And whereas it happens, in some cases, that vessels seized and condemned under the laws of customs and excise for illicit practices, which are now by law directed to be broken up, if not sold to the navy, or to the customs or excise, are not constructed or fit for the purposes of smuggling, and may be useful as trading vessels; be it therefore further enacted by the authority aforesaid, That whenever it shall appear to the commissioners of his Majesty's customs and excise, in *England* and *Scotland* respectively, that any vessel under seizure by their officers respectively, and which, on condemnation, is now by law liable to be so broken up, is of such built and construction as not to be proper or calculated for smuggling, but shall, in their judgment, be fit and suitable to be used and employed in fair mercantile trade, in every such case, it shall and may be lawful for the said commissioners respectively, and they are hereby authorized and empowered to cause every such vessel to be sold after condemnation, instead of being

Officers of the customs and excise seizing vessels liable to be broken up and not used in the King's service, to be rewarded with 10*s.* *per* ton, or 40*s.* if of four tons or under, and a moiety of the produce of the materials.

For vessels seized under any act relating to tobacco or snuff, and broken up, commissioners to reward the officers, not exceeding as in this clause. 29 Geo. 3. c. 68. s. 144.

See what vessels are liable to be broken up, 29 Geo. 3. c. 69. s. 6.

Rules for the admeasurement of vessels. See 13 Geo. 3. c. 74. s. 1.

Commissioners of the customs and excise may cause seized vessels, not proper or calculated for smuggling, to be sold instead of broken up, and the produce to be disposed of as that of vessels not liable to be broken up.

In moieties (in excise cases) between his Majesty and the informer. See 24 Geo. 2. c. 40. s. 29. and the several acts which make the vessels liable to forfeiture.

Ships, &c. seized and condemned under

being broken up; and the produce arising from such sale shall be disposed of and applied in like manner as the produce of vessels seized by the officers of the customs and excise respectively, and which were not liable to be broken up, were heretofore sold, and the produce thereof disposed of and applied.

any act relating to tobacco or snuff, and not particularly adapted for the purpose of punning, may be sold, and the produce divided in moieties. 29 Geo. 3. c. 68. s. 144.

X. And be it enacted by the authority aforesaid, That, from and after the first day of *August* one thousand seven hundred and eighty-eight, in case any open boat, belonging in the whole or in part to any of his Majesty's subjects, and being of the length of twenty-three feet and upwards, built and constructed for rowing or sailing, or for rowing and sailing, the length of which shall be greater than in the proportion of three feet and an half to one foot in breadth, to be measured by a straight line from the fore part of the stem to the aft side of the transom or stern-post aloft, shall be found, either upon the water, within any port of the kingdom of *Great Britain*, or member or creek thereof, or within four leagues of the coast of *Great Britain*, or in any place upon land in *Great Britain*, such open boat shall be forfeited, and shall and may be seized by any officer or officers of the customs or excise; and in case any open boat, which shall be built for rowing or sailing, or for rowing and sailing, belonging in the whole or in part to any of his Majesty's subjects, and being of the length of eighteen feet, and under the length of twenty-four feet, from the fore part of the stem to the aft side of the transom or stern-post aloft, and the depth of which shall be greater than in the proportion of one inch and one quarter of an inch to every foot in length, such depth to be taken from the upper part of the plank next the keel to the top of the upper strake, whether such upper strake shall be fixed to the boat, or shall be used as loose or shifting wash strakes, such boat shall be forfeited, and shall and may be seized by any officer or officers of the customs or excise, together with the ship or vessel to which such boat shall belong.

Boats of 23 feet and upwards, and longer than 3½ to 1 in breadth, if found within four leagues of the land, or upon land, forfeited.

Exceptions, s. 12.

Boats exceeding 28 feet, and longer than 3½ to 1, forfeited. 24 Geo. 3. stat. 2. c. 47. s. 25.

Boats of 18 and under 24 feet, and deeper than 1½ inch to every foot in length, forfeited, and may be seized, with the ships or vessels to which they belong.

See further, next clause.

XI. And be it further enacted by the authority aforesaid, That all open boats, belonging as aforesaid, of twenty-four feet and upwards, the depth of which shall be greater than in the proportion of one inch to one foot in length, such depth to be taken as herein-before mentioned, shall and may be seized by any officer or officers of the customs or excise.

Boats of 24 feet and upwards, and more than 1 inch in depth to 1 foot in length, may be seized.

Exceptions, next clause.

Boats of 18 and under 24 feet long, and more than 1½ inch deep for each foot, preceding clause.

Other unlawful boats and vessels. See 27 Geo. 3. c. 32. s. 1.

XII. Provided always, That this act shall not extend, or be construed to extend, to forfeit any boat on account of her built, belonging to or employed in the service of his Majesty's navy, victualling, ordnance, customs, excise, or post-office, or which is used on any canal or inland navigation, nor to any boat whatever the owner of which shall have a licence from the Lord High Admiral of *Great Britain*, or the commissioners of the admiralty for the time being, if such licence shall be actually on board such boat at the time of her being detained or examined; nor boats which shall be constructed and built with timbers and plank not less than the following scantling; (*videlicet*), an open boat from twenty to twenty-five feet in length, having plank three quarters of an inch thick, and timbers one inch and one quarter of an inch square; from twenty-five to thirty feet in length, having plank one inch and one eighth of an inch thick, and timbers two inches square; from thirty to thirty-five feet in length, having plank one inch and three quarters of an inch thick, and timbers three inches square; from thirty-five to forty feet in length, having plank two inches thick, and timbers four inches square; from forty to fifty feet in length, having plank two inches thick, and timbers five inches square; from fifty feet and upwards in length, having plank three inches thick, and timbers six inches square.

Act not to extend to boats belonging to the navy, victualling, ordnance, customs, excise, or post-office, or used on inland navigations only; nor to boats licensed, and having the licence on board; nor boats of the scantling herein specified.

Anno vicefimo octavo

G E O R G I I I. Regis.

C A P. XXXVII.

An Act for repealing the Duties on Buck or Deer Skins undressed, Buck or Deer Skins Indian half-dressed, and Elk Skins undressed, imported, and on Hides and Skins dressed in Oil in this Kingdom, and for granting other Duties in lieu thereof; for laying a Duty on Stuffs printed, painted, stained, or dyed in Great Britain; allowing Deer and other Skins the Produce of Florida to be sold by Auction, free from the Duty charged on such Sales; for amending several Laws relative to the Revenue of Excise; and to prevent the Sale of Sweets for Consumption in the Houses of Retailers thereof, who shall not have Licences to sell Beer or Ale.

27 Geo. 3. c. 13.
schedules A & F.
(Duties and drawbacks of customs on buck or deer, and elk skins, and of excise on hides and skins dressed in oil).

The duties thereby imposed, and the drawbacks allowed, to cease.

‘ **W** H E R E A S, by an act made in the twenty-seventh year of the reign of his present Majesty, (intituled, *An act for repealing the several duties of customs and excise, and granting other duties in lieu thereof, and for applying the said duties, together with the other duties composing the publick revenue; for permitting the importation of certain goods, wares, and merchandize, the produce or manufacture of the European dominions of the French King, into this kingdom; and for applying certain unclaimed monies, remaining in the exchequer for the payment of annuities on lives, to the reduction of the national debt*), certain duties of customs are imposed for and in respect of buck or deer skins undressed, buck or deer skins *Indian* half-dressed, and elk skins undressed, imported into this kingdom, and certain drawbacks of customs are granted upon the exportation thereof; and certain duties of excise are also by the said act imposed for and in respect of hides and skins, and parts and pieces of hides and skins, dressed in oil in *Great Britain*: And whereas it is expedient to repeal the said duties and drawbacks of customs, and also the said duties of excise, and to impose other duties and grant other drawbacks in lieu thereof; be it therefore enacted by the King’s most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and commons, in this present Parliament assembled, and by the authority of the same, That, from and after the fifth day of *July* one thousand seven hundred and eighty-eight, the said duties and drawbacks of customs, and also the said duties of excise, shall cease and determine, save and except in all cases relating to the recovering or paying any arrears thereof which may at that time remain unpaid, or to any fine, penalty, or forfeiture, fines, penalties, or forfeitures, relating thereto, which shall have been incurred at any time before or on the said fifth day of *July* one thousand seven hundred and eighty-eight.

II. And be it further enacted by the authority aforesaid, That, from and after the said fifth day of *July* one thousand seven hundred and eighty-eight, in lieu and in stead of the said duties of customs and excise respectively, there shall be raised, levied, collected, and paid unto his Majesty, his heirs and successors, for and upon all buck or deer skins undressed, buck or deer skins *Indian* half-dressed, and elk skins

skins undressed, which shall be imported into this kingdom, the following duties of customs; that is to say,

For every buck or deer skin undressed, and for every buck or deer skin Indian half-dressed, which shall be imported into this kingdom, a duty of customs of two-pence:

For every elk skin, which shall be imported into this kingdom, a duty of customs of four-pence; the said duties of customs to be paid or secured by the importers of such skins respectively before the landing thereof:

And that there shall be also paid to his Majesty, his heirs and successors, for and upon all hides and skins, and parts and pieces of hides and skins, which shall be dressed in oil in Great Britain, to be paid by the oil leather dressers thereof respectively, the following duties of excise; that is to say,

skins, and deer, goat, and beaver skins, 6d.; calve skins 8d.; sheep and lamb skins, 3d. per lb.; and pieces, 15 per cent. and 2d. per lb. Schedule F. 27 Geo. 3. c. 13.

In lieu of the repealed duties of excise the following to be levied on hides and skins dressed in oil.

The repealed duties were for all hides and all other skins and

For every pound weight avoirdupois of all buck, deer, and elk skins, which shall be dressed in oil in Great Britain, and so in proportion for any greater or less quantity, one shilling:

For every lb. of buck, deer, and elk skins, 1s.:

For every pound weight avoirdupois of all sheep and lamb skins, which shall be dressed in oil in Great Britain, and so in proportion for any greater or less quantity, three-pence:

For every lb. of sheep or lamb skins, 3d.:

For every pound weight avoirdupois of all other hides and skins, and parts and pieces of hides and skins, which shall be dressed in oil in Great Britain, and so in proportion for any greater or less quantity, sixpence.

For every lb. of all other hides and skins, and pieces, 6d.

III. And be it further enacted by the authority aforesaid, That, from and after the said fifth day of July one thousand seven hundred and eighty-eight, there shall be paid for and upon all hides and skins, and parts and pieces of hides and skins, which shall be dressed in oil in Great Britain, and exported as merchandize to foreign parts, the following drawbacks; that is to say,

The following drawbacks to be paid on the exportation of hides and skins dressed in oil.

The former drawbacks were for all hides and calve skins, and sheep and lamb skins, 2-3ds of the duty, and the same for manufactures of any kind of leather chargeable by weight. 27 Geo. 3. c. 13. Schedule F.

For every pound weight avoirdupois of all buck or deer skins, and elk skins, which shall be so dressed in oil in Great Britain, (and for which the duties hereby imposed in respect thereof shall have been paid), whether manufactured and actually made into goods or wares or not, and exported as merchandize to foreign parts, one shilling:

For every lb. of buck or deer, and elk skins, whether made into wares or not, 1s.:

For every pound weight avoirdupois of all sheep and lamb skins, which shall be so dressed in oil in Great Britain, (and for which the duties hereby imposed in respect thereof shall have been paid), which shall be manufactured and actually made into goods or wares, and exported as merchandize to foreign parts, three-pence:

For every lb. of sheep or lamb skin manufactured, 3d.:

For every pound weight avoirdupois of all other hides and skins, which shall be so dressed in oil in Great Britain, (and for which the duties hereby imposed in respect thereof shall have been paid), which shall be manufactured and actually made into goods or wares, and exported as merchandize to foreign parts, sixpence:

For every lb. of all other hides and skins manufactured, 6d.:

For every pound weight avoirdupois of all sheep skins, which shall have been so dressed in oil in Great Britain, and duly marked, (and for which the duties by this act imposed in respect thereof shall have been paid), and exported as merchandize to foreign parts, two thirds of the duties by this act imposed in respect thereof respectively.

For every lb. of sheep skins duly marked, two thirds of the duty:

For every pound weight avoirdupois of all other hides and skins (except lamb skins) which shall have been so dressed in oil in Great Britain, and duly marked (and for which the duties by this act imposed in respect thereof shall have been paid), and exported as merchandize to foreign parts, two thirds of the duties by this act imposed in respect thereof respectively.

For every lb. of all other skins (except lamb skins) duly marked, two thirds of the duty.

No excise drawback to be paid on hides or skins dressed in oil, but those granted by this act.

Drawbacks to be paid according to the rules of 25 Geo. 3. c. 74. s. 12, 13, 14, & 15.

Buck or deer skins must have had the hair only taken off, to be deemed half-dressed.

For every yard square of stuffs, printed, &c. (not liable to duty under 27 Geo. 3. c. 13) except such as are dyed of one colour, &c. a duty to be paid of 3½ d.

Same duty on stuffs made of cotton, &c. See 27 Geo. 3. c. 13. schedule F.

Duties to be levied according to acts in force at the commencement of this act.

V. And be it further enacted by the authority aforesaid, That no excise drawback whatsoever shall, from and after the said fifth day of July one thousand seven hundred and eighty-eight, be paid or payable on the exportation of any hides or skins, or parts or pieces of hides or skins, dressed in oil, whether manufactured or made into goods or wares or not, save and except such drawbacks as are granted by this act.

VI. And be it further enacted, That the said drawbacks shall be paid and allowed out of the duties of excise hereby imposed in respect of such hides and skins, and parts and pieces of hides and skins, so dressed in oil in *Great Britain*, under, subject, and according to the rules, regulations, restrictions, and provisions, contained and provided in and by an act made in the twenty-fifth year of the reign of his present Majesty, (intituled, *An act for repealing the duty imposed on tea by an act passed in the last session of Parliament, and for granting other duties in lieu thereof; for repealing so much of several acts as relates to the removal of tea; for directing the officers of excise to examine and certify the exportation of exciseable commodities, and for better securing the duties on candles*), concerning the exportation of exciseable commodities.

VII. Provided always, and be it enacted by the authority aforesaid, That no buck or deer skins shall be deemed or taken to be half-dressed, within the meaning of this act, but such as are now usually imported under that denomination, and which have undergone no other operation or dressing but that of taking off the hair.

VIII. And whereas, immediately before the commencement of the said act made in the twenty-seventh year of the reign of his present Majesty, (intituled as aforesaid), certain duties were payable upon all stuffs, except stuffs made of woollen, or whereof the greatest part in value should be woollen, printed, stained, painted, or dyed in *Great Britain*: And whereas it was intended to charge, by the said act made in the twenty-seventh year of the reign of his present Majesty, a duty upon all such stuffs (except as aforesaid) printed, stained, painted, or dyed in *Great Britain*; but no such duty is by that act charged upon certain sorts of such stuffs so printed, stained, painted, or dyed, and it is expedient that a duty should be charged upon the same; be it therefore enacted by the authority aforesaid, That there shall be raised, levied, collected, and paid unto his Majesty, his heirs and successors, for every yard in length, reckoning yard-wide, of all stuffs, other than such stuffs for or in respect whereof any duty of excise is, by the said act made in the twenty-seventh year of the reign of his present Majesty, imposed on the same being printed, painted, or dyed in *Great Britain*, (and except such thereof as shall be dyed throughout of one colour only, and stuffs made of woollen, or whereof the greatest part in value shall be woollen), and which shall be printed, stained, painted, or dyed in *Great Britain*, and so in proportion for any greater or less quantity, three-pence halfpenny; to be paid by the printer, stainer, painter, or dyer thereof.

IX. And be it further enacted by the authority aforesaid, That the several and respective duties by this act imposed shall from time to time be raised, received, levied, recovered, and secured by such ways and means, and under such management, and under such penalties and forfeitures, and with such power of adjudging and mitigating penalties and forfeitures, and with such other powers, and subject to such rules and directions, and in such methods, manner, and form, as by any act or acts of Parliament (as the case may require) in force at the commencement of this act, for or in respect of hides or skins, and parts and pieces of hides and skins, dressed in oil in *Great Britain*; or for or in respect of linens and stuffs printed, stained, painted, or dyed in *Great Britain*,

Britain, is directed and prescribed; and that the said act and acts, and all the clauses, penalties, forfeitures, powers, authorities, rules, directions, matters, and things, therein contained, for the raising, receiving, levying, recovering, securing, or paying the said duties respectively, are and shall be continued, practised, and put in execution, for raising, receiving, levying, recovering, securing, and paying the respective duties by this act imposed, as fully and effectually, to all intents and purposes, as if the same were particularly repeated and re-enacted in this act.

X. And be it further enacted by the authority aforesaid, That all money arising by the duties by this act imposed, the necessary charges of raising and accounting for the same excepted, shall from time to time be paid into the receipt of his Majesty's exchequer at *Westminster*, and the money so paid into the said receipt of the exchequer as aforesaid shall be carried to and made part of the fund called *The Consolidated Fund*.

Duties to be paid into the exchequer, and carried to the consolidated fund.

General rules for paying excise duties into the exchequer. 4 W. & M. c. 3. s. 4.

XI. And be it further enacted by the authority aforesaid, That all money from time to time arising for or in respect of any licences which the said commissioners of excise in *England* and *Scotland* respectively, or the collectors or supervisors of excise, are by law authorised or empowered to grant, and which are chargeable with certain duties commonly called *Per Cent Duties*, shall be kept in the excise books of account in entire sums, without distinguishing how much of such money is due for or in respect of such *Per Cent Duties*; and such money, and also all other money from time to time arising for or in respect of any licences which the said commissioners of excise respectively, or the collectors or supervisors of excise, are authorised or empowered, by an act made in the twenty-fourth year of the reign of his present Majesty, (intituled, *An act for laying certain duties upon licences to be taken out by the makers of and dealers in exciseable commodities therein mentioned*), to grant, shall be accordingly paid into the said receipt of the exchequer in such entire sums, and be carried to and made part of the said fund, called *The Consolidated Fund*.

Account of duties on licences to be kept without distinguishing the per cent. duties, and the licences subject to the per cents, and those required by 24 Geo. 3. stat. 2. c. 41. s. 1. to be paid in entire sums into the consolidated fund.

The licences subject to the per cents, are retail spirit licences, 16 Geo. 2. c. 8. s. 8; plate licences, 31 Geo. 2. c. 32. s. 2; auction licences, 17 Geo. 3. c. 50. s. 1; tea, &c. licences, 20 Geo. 3. c. 35. s. 13; and wax and spermaceti candle licences, 24 Geo. 3. stat. 2. c. 36. s. 9.

The new retail wine, sweets, and spirituous liquor licences, granted in lieu of the former, also carried to the consolidated fund. 30 Geo. 3. c. 38. s. 17.

XII. ' And whereas, by an act made in the twenty-seventh year of the reign of his present Majesty, (intituled, *An act for repealing the several duties of customs and excise, and granting other duties in lieu thereof, and for applying the said duties, together with the other duties composing the publick revenue; for permitting the importation of certain goods, wares, and merchandize, the produce or manufacture of the European dominions of the French King, into this kingdom; and for applying certain unclaimed monies, remaining in the exchequer for the payment of annuities on lives, to the reduction of the national debt*), an excise duty of seven-pence is chargeable (among other things) on every twenty shillings of the purchase money arising or payable by virtue of any sale or auction, in *Great Britain*, of deer and other skins imported into this kingdom from *East* and *West Florida* in *America*: And whereas it will greatly tend to encourage the importation of such deer and other skins into this kingdom, if the same were allowed, under certain restrictions, to be sold by auction free of the said duty; be it therefore enacted by the authority aforesaid, That, from and after the fifth day of *July* one thousand seven hundred and eighty-eight, all deer skins, and other skins, of the produce of *East* or *West Florida* in *America*, and which shall be imported into this kingdom directly from thence, shall and may be sold by auction free of the said duty: Provided always nevertheless, That nothing in this

27 Geo. 3. c. 13. schedule F. (Auction duty of 7 d. in the pound for all goods and chattels).

Skins imported from *East* or *West Florida*, to be free of any auction duty, on the first sale thereof on account of the original importer, if it be within 12 months.

act

See the other exemptions from the auction duty, 19 Geo. 3. c. 56. f. 11, 12, 13, 14, & 15.

act contained shall extend, or be construed to extend, to authorize the sale of any such deer or other skins free of the said duty, unless on the first sale of such deer or other skins, by or for the account of the original importer to whom the same were consigned, and by whom they were entered at the custom house at the port of importation, and unless such sale shall be made within twelve months next after the importation of such deer and other skins respectively; any thing herein-before contained to the contrary notwithstanding.

5 Geo. 3. c. 43. f. 15. (Makers of hard soap to provide covers to their coppers, to be locked down when any thing of a soapy quality is left therein, and 12 hours notice within, 24 without the limits, of opening; and not providing covers, or refusing to pay for locks, &c. or opening or damaging fastenings, 201.)

XIII. ' And whereas by an act made in the fifth year of the reign of his present Majesty (intituled, *An act for the better securing and further improvement of the revenues of customs, excise, inland and salt duties; and for encouraging the linen manufacture of the Isle of Man; and for allowing the importation of several goods the produce and manufacture of the said island, under certain restrictions and regulations*); reciting that great frauds had been committed by divers makers of hard soap, by removing and secreting large quantities of soap, in the absence of the officers, from the copper, pan, or other utensil wherein the same was made, it was enacted, That all and every person and persons who, after the fifth day of July one thousand seven hundred and sixty-five, should make any hard soap, should, at his, her, or their own expence, find, provide, and affix sufficient wooden covers, to be approved of in writing by and under the hands of the respective surveyor or supervisor of excise of the division or district in which every such respective maker of hard soap should reside, to every copper, pan, or other utensil wherein he should boil or make any hard soap, which said coppers, pans, or other utensils, with the covers thereto affixed, and also the pipe or pipes that conveys or convey away the waste or salt lees from the copper, pan, or other utensil, should, and they were thereby required to be securely locked and sealed down by the officer of excise who surveyed such trader, as soon as the fire was damped or drawn from under the copper, pan, or other utensil, whenever any soap, or any thing of a soapy quality, should be left therein; which said locks and keys to the same, and all other necessary fastenings for securing the coppers, pans, or other utensils, and also the pipes, should be provided by the respective surveyors or supervisors of excise of the division or district in which such respective makers of hard soap should reside, at the expence of such respective makers; and whenever any such maker of hard soap should be desirous of lighting a fire under such copper, pan, or other utensil, so locked and sealed down, and should have given to the officer of excise of the division or district twelve hours notice, if such maker of hard soap should reside within the limits and jurisdiction of the head office of excise in London, or if such maker of hard soap should reside in any other part of Great Britain, twenty-four hours notice of such his, her, or their intention, the officer of excise should attend to unlock and open the copper, pan, or other utensil, and the pipe or pipes so secured, under the penalties in the said act in that behalf provided: And whereas doubts have arisen, whether the provisions of the said recited clause, and the penalties therein contained, do extend to makers of ball soap; be it therefore declared and enacted by the authority aforesaid, That the provisions of the said recited clause, and the penalties therein contained, do extend, and the same shall accordingly extend to makers of ball soap.

The aforesaid provisions and penalties to extend to the makers of ball soap.

Notice of beginning to work. 11 Geo. 1. c. 30. f. 33.

Other fastenings at soapers. See references at 5 Geo. 3. c. 43. f. 15.

24 Geo. 3. c. 48. f. 14. (No soap maker to sell hard soaps, except in cakes or bars, and all

XIV. ' And whereas by an act made in the twenty-fourth year of the reign of his present Majesty, (intituled, *An act for better securing the duties on starch and soap*), it is among other things enacted, That no maker or makers of hard soap should sell any hard soap but in the

the shape or form of cakes or bars, or what is commonly called or known by the name of *Ball Soap*; and that all scraps and parings of hard soap should be returned into the copper or boiler in the presence of the officer, immediately after the soap that had been put into the frames from any one boiling should have been cut up for sale: And whereas it has been found by experience, that great quantities of such scraps and parings, instead of being returned into the copper or boiler, as is directed by that act, in the presence of the officer, are sent out into consumption, to the great detriment of the revenue, and the injury of the fair trader, and it is difficult to prove the same to be scraps and parings, by reason that the officers are not authorised by law to seize the same, so as the same may be produced on the trial, and be proved to be scraps and parings; and it is equally detrimental to the revenue by whatever means such scraps and parings get out into consumption: For remedy whereof, be it enacted by the authority aforesaid, That if any scraps or parings of hard soap shall be sold or sent out by any maker or makers of hard soap, or shall be found removing or carrying, or removed or carried from one part of this kingdom to another, by land or by water, the same shall be forfeited, together with the casks and packages containing the same, and shall and may be seized by any officer or officers of excise; and the maker or makers of hard soap who shall send out or sell the same, shall, for every such offence, forfeit the sum of one hundred pounds.

the scraps and parings to be returned into the copper immediately after the frames are cut up, on penalty of 100l.)

Scraps or parings of hard soap sold or sent out, or found removing or removed, may be seized, and the maker to forfeit 100l.

Allowance of one in ten of hard soap in lieu of all waste. 5 Geo. 3. c. 43. s. 14.

XV. And whereas by an act made in the tenth year of the reign of his present Majesty, (intituled, *An act for more effectually preventing traders in exciseable commodities from using false weights and scales, and for explaining and amending several acts of Parliament relating to hackney coaches and chairs*), it is enacted, That if at any time after the twenty-fourth day of June one thousand seven hundred and seventy, any trader subject to the survey of any officer of excise, and required by the laws concerning the duties under the management of the commissioners of excise to keep sufficient and just scales and weights, should in the weighing his, her, or their stock or stocks, make use of, or cause or procure or suffer to be used, any false, unjust, or insufficient scales or weights, to the intent to defraud his Majesty of the duties by the said laws respectively granted, that then and in every such case the party or parties offending shall forfeit the sum of one hundred pounds for every such offence: And whereas it is difficult to prove that such scales or weights are false, unjust or insufficient, by reason that the same are not forfeited, nor the officers of excise authorized by law to seize the same; and it is therefore expedient to forfeit the same, and to authorize such officers to seize the same; be it therefore enacted by the authority aforesaid, That if any trader subject to the survey of any officer of excise, and required by the laws concerning the duties under the management of the commissioners of excise to keep sufficient and just scales and weights, shall, in the weighing his, her, or their stock or stocks, make use of, or cause or procure or suffer to be used, any false, unjust, or insufficient scales or weights, to the intent to defraud his Majesty of the duties by the said laws respectively granted, such scales and weights respectively shall be forfeited, and shall and may be seized by any officer or officers of excise.

10 Geo. 3. c. 44. s. 2. (Traders who are required to keep sufficient and just scales and weights, using those that are false, unjust, or insufficient, to forfeit 100l.)

Unjust scales or weights used in weighing stock, forfeited, and may be seized by any officer of the excise.

Putting in any substance, or forcibly hindering, or by any contrivance preventing officer from taking a true account, 100l. 26 Geo. 3. c. 77. s. 8.

33 Geo. 2. c. 28. s. 11. (Notice of shipping British sugar plantation rum to be exported, and the casks to be marked, and samples taken, not exceeding a pint, at the market price).

XVI. And whereas by an act, made in the thirty-third year of the reign of his late Majesty King George the second, intituled, *An act for encouraging the exportation of rum and spirits, of the growth, produce, and manufacture of the British sugar plantations, from this kingdom, and of British spirits made from molasses*, it was amongst other things enacted, That all rum and spirits of the growth, produce, and

• and manufacture of the *British* sugar plantations in *America*, which
 • should be exported from this kingdom as merchandize, should be proof
 • spirits; and in order that the same might be properly examined, and
 • the casks marked, when any person or persons should be desirous
 • of shipping any quantity of such rum or spirits, they were thereby
 • required to give notice thereof in writing to the officer of excise of
 • the division or place where such rum or spirits were intended to be
 • shipped, five days next before such rum or spirits should be put on
 • shipboard, in which notice should be expressed the number of casks,
 • and the quantity of rum or spirits so intended to be shipped; and it
 • should be lawful to and for the gaugers or other officers of excise,
 • before the delivery of such rum and spirits from such warehouses,
 • and at any time afterwards, to mark all and every such casks or
 • other package, in such manner as the respective commissioners of
 • excise should direct, and to take a sample or samples, not exceeding
 • one pint in the whole, out of each of the said casks or other pack-
 • age containing such rum or spirits, paying for such sample or sam-
 • ples (if demanded) according to the market price rum or spirits of
 • the like quality should be sold for at the time such sample or sam-
 • ples should be taken: And whereas doubts have arisen whether
 • such gaugers or other officers of excise are by the said recited clause
 • authorized to take by way of sample or samples more than one pint
 • of such rum or spirits out of any such cask or package containing
 • such rum or spirits; now, to obviate such doubts in future, be it en-
 acted by the authority aforesaid, That when any person or persons
 shall have given any such notice as aforesaid, it shall and may be lawful
 to and for any officer or officers of excise, before the delivery of such
 rum or spirits from any such warehouse or warehouses, and at any time
 afterwards, to take as many samples as he or they shall think fit (nei-
 ther of such samples exceeding half a pint) out of each of such casks
 or packages containing such rum or spirits, paying for such samples
 (if demanded) at and after the rate of three shillings *per* gallon; and
 if any person or persons shall obstruct or hinder any such officer or
 officers of excise in taking any such sample or samples, upon his or
 their offering to pay for the same as aforesaid (if demanded), the person
 or persons offending therein, shall, for each and every such offence,
 severally forfeit the sum of one hundred pounds.

Officers of excise
 may take as many
 samples as they think
 fit of rum intended
 to be exported, be-
 fore or after delivery
 from the warehouse,
 not exceeding half a
 pint each, at the rate
 of 3*s.* *per* gallon;
 and any person ob-
 structing to forfeit
 100*l.*

*Samples of rum for
 stores, next clause.*

17 Geo. 3. c. 52. s. 16.
 (Not in this collection).
 The same allowances
 for rum taken out as
 stores as for merchan-
 dize, for two years.
 Re-enacted with ad-
 ditions. 19 Geo. 3.
 c. 22. s. 7.

Samples of store rum
 for ships on their
 voyages, at any time
 before or after deli-
 very from the ware-
 houses, not exceeding
 half a pint each, pay-
 ing at 3*s.* *per* gallon,
 and obstruction 100*l.*

XVII. • And whereas it is expedient to allow the officers of excise
 • to take samples of rum or spirits, of the growth, produce, or manu-
 • facture of the *British* sugar plantations, which shall be delivered
 • out of any warehouse or warehouses in which the same shall have
 • been lodged in pursuance of the said last-mentioned act, as stores to
 • be spent and consumed on board any ship, in any voyage to parts
 • beyond the seas, according to an act made in the seventeenth year
 • of the reign of his present Majesty; be it therefore enacted by the
 authority aforesaid, That it shall and may be lawful to and for any
 officer or officers of excise, before the delivery of such rum or spirits
 so delivered as stores to be spent and consumed as aforesaid, from any
 such warehouse or warehouses, and at any time afterwards, to take
 as many samples as he or they shall think fit (neither of such samples
 exceeding half a pint) out of each of the casks or packages contain-
 ing such rum or spirits, paying for such samples (if demanded) at and
 after the rate of three shillings *per* gallon; and if any person or per-
 sons shall obstruct or hinder any such officer or officers of excise in
 taking any such sample or samples, upon his or their offering to pay
 for the same as aforesaid (if demanded), the person or persons offend-
 ing therein shall, for each and every such offence, severally forfeit the
 sum of one hundred pounds.

XVIII. And,

XVIII. And, for preventing the relanding such rum or spirits as shall be so shipped for stores, be it further enacted by the authority aforesaid, That in case any such rum or spirits so shipped as stores as aforesaid, shall be unshipped in order to be relanded, then not only all such rum or spirits, together with the casks or other package containing the same, together with the boats and vessels, horses, cattle, carts, and carriages made use of in such relanding thereof, or in the removal or carriage thereof after such relanding, shall be forfeited, and shall and may be seized by any officer or officers of the customs or excise; and all and every person and persons who shall so unship, or cause or procure to be so unshipped, any such rum or spirits, or shall be assisting, or otherwise concerned in such unshipping the same, or to whose hands the same shall knowingly come after such unshipping thereof, shall forfeit treble the value of such rum or spirits, to be estimated at the best and highest price which rum or spirits of the growth, produce, or manufacture of the *British* sugar plantations in *America* shall sell for in *London*, at the time when such forfeiture shall be incurred; and if any master or other person belonging to, or on board any ship or vessel on board which any such rum or spirits shall be so shipped as stores, shall assist in, or connive at, such unshipping or relanding any such rum or spirits, he or they (over and above all other penalties provided by any act or acts now in force) shall, for every such offence, forfeit the sum of one hundred pounds.

Rum so shipped for stores, if relanded, to be forfeited, with the vessels, boats, cattle, and carriages;

and every person concerned therein, or to whose hands it shall come, to forfeit treble the value;

and if he belong to the ship, 100 l.

Penalties for relanding rum shipped for exportation. 33 Geo. 2. c. 28. s. 10.

XIX. And whereas by an act, made in the nineteenth year of the reign of his present Majesty, intituled, *An act for altering, amending, and enforcing, so much of an act made in the seventeenth year of the reign of his present Majesty, intituled, An act for granting to his Majesty certain duties on licences to be taken out by all persons acting as auctioneers; and certain rates and duties on all lands, houses, goods, and other things, sold by auction; and upon indentures, leases, bonds, deeds, and other instruments; as relates to the method of granting licences to auctioneers, and to the collecting the duties on estates and goods sold by auction*, it is amongst other things enacted, That, from and after the fifth day of July one thousand seven hundred and seventy-nine, if any sale by auction of any estate, goods, or chattels, should be rendered void by reason that the person for whose benefit the same was sold had no title to the same, or no right to dispose thereof, then and in every such case it should and might be lawful for the auctioneer who paid the duty for the thing so sold, or for the person for whose benefit the same was so sold, to lay his, her, or their complaint before the commissioners of excise, or justices of the peace, within whose jurisdiction respectively such sale was made; and the said commissioners of excise, or justices of the peace respectively, upon such complaint to them made, by or on behalf of such auctioneer, or by or on the behalf of the person for whose benefit the same was sold, should and were required to hear and determine all such complaints, and examine the witnesses upon oath which should be produced, as well on the behalf of the party making such complaint, as on the behalf of all and every other party and parties, which oath they had thereby power to administer; and thereupon, or by other due proof, to relieve the party so complaining of so much of his, her, or their respective payments as should be so made out before them to have been overpaid: And whereas it is expedient to ascertain the time within which such complaint should be so laid, so as to intitle the party complaining to relief; be it therefore enacted by the authority aforesaid, That in order to intitle the party complaining to relief, all such complaints shall be laid within twelve calendar months after such sale, if the sale shall

19 Geo. 3. c. 26. s. 11. (If any sale by auction become void, the person for whom sold having no title or right, the auctioneer, or person for whose benefit sold, may lay a complaint before the commissioners or justices).

Complaints of sales by auction being rendered void, to be made in a year if they be rendered void in that period, or else in three months after the discovery that there is no title, or relief not to be given.

19 Geo. 3. c. 56. s. 12.

(Owners becoming the purchasers by their own bidding, or the bidding of any other person, to have an allowance of the duty, if notice given both by the owner and bidder, and verified by the oath of the auctioneer).

No allowance of duty to be made to purchasers of their own estates or effects at auction, unless notice be given to the auctioneer in writing, signed by the owner and bidder, nor unless verified upon the oath of the auctioneer.

All goods liable to excise, and the materials, utensils, and vessels, in the custody of the manufacturer of such goods, to be subject to arrears of duty and penalties.

Vessels and utensils, into whose hands soever they come, and by what title soever claimed, liable to duties and penalties. See

15 Car. 2. c. 11. s. 1.

shall be rendered void as aforesaid within that time, or if the sale shall not be rendered void as aforesaid within that time, then such complaints shall be laid within three months after the discovery of the person for whose benefit any such estate, goods, or chattels, was or were sold, having no title to the same, or no right to dispose thereof; and no such complaint shall be laid, or any relief given thereupon, unless such complaint shall be laid within the time herein-before in that behalf prescribed.

XX. 'And whereas by the said act, made in the nineteenth year of the reign of his present Majesty, it is also enacted, That in case the real owner of any estate, goods, or effects, put up to sale by way of auction, shall become the purchaser by means of his own bidding, or the bidding of any other person on his behalf, or for his use, at such sale, without fraud or collusion, then and in such case the respective commissioners of excise in Great Britain, and such collectors, supervisors, and other officers of excise, as are thereby respectively authorized within their respective collections and districts to receive the said duties mentioned in the said act, are thereby authorized and required to make an allowance to such owner of the duties arising by that act upon such bidding, provided notice be given to the auctioneer before such bidding, both by the owner and the person intended to be the bidder, of the latter being appointed by the former, and having agreed accordingly to bid at the sale for the use and behoof of the seller, and provided such notice be verified by the oath of the auctioneer, as also the fairness and reality of the said transaction to the best of his knowledge and belief: And whereas it is expedient that no such allowance shall be made, unless such notice in writing be given as is herein-after directed; be it further enacted by the authority aforesaid, That no such allowance shall be made unless notice in writing, signed by the owner and the person intended to be the bidder, of the latter being appointed by the former, and having agreed accordingly to bid at the sale for the use and behoof of the seller, shall have been given to the auctioneer before such bidding, nor unless such delivery of such notice shall be verified upon the oath of the auctioneer, as also the fairness of the transaction to the best of his knowledge.

XXI. 'And whereas it is expedient that all goods and commodities for or in respect whereof any duty of excise is by law imposed, and also the materials, preparations, utensils, and vessels, in the custody of the maker or makers, manufacturer or manufacturers of such goods and commodities respectively, for the purpose of making or manufacturing such goods and commodities respectively, should be subject and liable to the duties of excise in arrear and owing from time to time by such maker or makers, manufacturer or manufacturers, and also subject to all fines, penalties, and forfeitures, incurred by such maker or makers, manufacturer or manufacturers, relating to his, her, and their trade or business; be it therefore enacted by the authority aforesaid, That all goods and commodities for or in respect whereof any duty of excise is by law imposed, and all materials, preparations, utensils, and vessels in the custody of the maker or makers, or manufacturer or manufacturers of such goods or commodities respectively, or in the custody or possession of any person or persons to the use of, or in trust for such maker or makers, or manufacturer or manufacturers, shall be subject and liable to, and the same are hereby made chargeable with, all the duties of excise in arrear and owing from time to time from or by such maker or makers, or manufacturer or manufacturers, for or in respect of any such or the like goods and commodities respectively so made or manufactured by

him,

him, her, or them; and shall also be subject to all fines, penalties, and forfeitures incurred by such maker or makers, manufacturer or manufacturers, or other person using any workhouse, warehouse, or other place, to such maker or makers, or manufacturer or manufacturers, for any offence against any act or acts of Parliament relating to the duties on such or the like goods or commodities; and it shall and may be lawful in all such cases to levy such fines, duties, and penalties, and use such proceedings as may lawfully be done, in relation to such goods and commodities, in case the debtors or offenders were the true lawful owners thereof.

XXII. And be it further enacted by the authority aforesaid, That all fines, penalties, and forfeitures imposed by this act, shall be sued for, recovered, levied, or mitigated by such ways, means, or methods as any fine, penalty, or forfeiture may be sued for, recovered, levied, or mitigated by any law or laws of excise, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*, respectively; and that one moiety of every such fine, penalty, or forfeiture, shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall inform, discover, or sue for the same.

XXIII. And be it further enacted by the authority aforesaid, That if any action or suit shall be brought or commenced against any person or persons for any thing by him or them done in pursuance of this or any other act or acts of Parliament now in force, or hereafter to be made, relating to his Majesty's revenues of customs and excise, or either of them, such action or suit shall be commenced within three months next after the matter or thing done, and shall be laid in the proper county; and the defendant or defendants in any such action or suit may plead the general issue, and give this act and the special matter in evidence at any trial to be had thereupon; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, or discontinue his, her, or their action or prosecution, or judgement shall be given against him, her, or them, upon demurrer or otherwise, then such defendant or defendants shall have treble costs awarded to him, her, or them, against such plaintiff or plaintiffs.

XXIV. And be it further enacted by the authority aforesaid, That in case any information or suit shall be commenced and brought to trial, on account of the seizure of any goods, wares, or merchandize seized as forfeited by virtue of this or any other act or acts of Parliament now in force, or hereafter to be made, relating to the said revenues, or either of them, or of any ship, vessel, or boat, or of any horse, cattle, or carriage used or employed in removing or carrying the same, wherein a verdict shall be found for the claimer thereof, and it shall appear to the judge or court, before whom the same shall be tried or heard, that there was a probable cause of seizure, the judge or court before whom the same shall be tried or heard, shall certify that there was a probable cause for making such seizure; and in such case the claimant shall not be entitled to any costs of suit whatsoever, nor shall the person or persons who made such seizure be liable to any action, indictment, or other suit or prosecution, on account of such seizure; and that in case any action, indictment, or prosecution shall be commenced and brought to trial against any person or persons whatsoever, on account of the seizing any such goods, wares, or merchandize, or of any such ship, vessel, boat, horse, cattle, or carriage, used or employed in removing or carrying the same (whether any information shall be brought to trial to condemn the same or not), and a verdict shall be given against the de-

13. and the references thereto.

No entry legal except in the name of the real owner, and the visible owner or principal manager, and goods and utensils found in the shops or places, subject to duties and penalties. 18 Geo. 2. c. 26. f. 8.

How fines and forfeitures are to be recovered and applied.

Summary jurisdiction. See 12 Car. 2. c. 24. f. 45.

Limitation of actions to three months in all cases of customs or excise whatever.

The same general limitation for officers of excise, or others acting in their aid, 23 Geo. 3. c. 70. f. 34; and for any persons acting under former acts, by 21 Geo. 3. c. 55. f. 49. and 22 Geo. 3. c. 68. f. 31.

General issue in all cases.

Treble costs.

If in any action there shall appear probable cause for a seizure, under acts relating to the customs or excise, the judge or court shall certify the same, and in such case the claimant not to be entitled to costs, nor more than 2*d.* damages, &c.

Similar regulations for officers of excise only. 23 Geo. 3. c. 70. f. 29.

In case of any seizure, or if any action brought against officers of excise, or persons acting in their assistance, the proof of the payment of the excise duties to lie on the claimer. See 23 Geo. 3. c. 70. f. 35.

Persons, reported in any inferior court for executing the acts of 9, 10, & 11 Geo. 2. respecting retailers of spirits, may remove the suit into any court

at Westminster. See

11 Geo. 2. c. 26. f. 3.

Officer killing, main-

ing, or wounding,

smugglers armed, &c.

to be admitted to bail.

See 9 Geo. 2. c. 35.

f. 35.

Indictments or infor-

mations for assaulting

officers. See 26 Geo. 3.

c. 77. f. 18.

No writ to be sued

out against any per-

son acting under any

act of Parliament re-

lating to the customs

or excise, in less than

a month after notice

given.

Similar regulations for

excise officers only. 23

Geo. 3. c. 70. f. 30.

Particulars of the no-

tice.

20 s. to be paid for

such notice.

Tender of amends

may be made within

the month after no-

tice, and pleaded in

bar of action, &c.

The like for excise of-

ficers only. 23 Geo. 3.

c. 70. f. 31.

No evidence to be

given but such as is

contained in the no-

tice.

The same 23 Geo. 3.

c. 70. f. 32. for officers

of excise only.

Amends may be

paid into court be-

fore issue joined.

defendant or defendants, if the court or judge, before whom such action, indictment, or prosecution shall be tried, shall certify that there was a probable cause for such seizure, then the plaintiff, besides the thing so seized, or the value thereof, shall not be intitled to above two-pence damages, nor to any costs of suit; nor shall the defendant, in such prosecution, be imprisoned or be fined above one shilling.

officers may be tried in any county. 9 Geo. 2. c. 35. f. 26.—Security to answer such indict-

XXV. And be it further enacted by the authority aforesaid, That no writ or process shall be sued out against any officer of the customs or excise, or against any person or persons acting by his or their order, in his or their aid, for any thing done in the execution or by reason of this or any other act or acts of Parliament now in force, or hereafter to be made, relating to the said revenues, or either of them, until one calendar month next after notice in writing shall have been delivered to him or them, or left at the usual place of his or their abode, by the attorney or agent for the person or persons who intends or intend to sue out such writ or process as aforesaid; in which notice shall be clearly and explicitly contained, the cause of action, the name and place of abode of the person or persons in whose name such action is intended to be brought, and the name and place of abode of the said attorney or agent; and that a fee of twenty shillings and no more shall be paid for the preparing and serving of every such notice.

XXVI. And be it further enacted by the authority aforesaid, That it shall and may be lawful to and for any such officer or officers, or other person or persons acting in his or their aid, to whom such notice shall be given as aforesaid, at any time within one calendar month after such notice shall be given, to tender amends to the person or persons complaining, or to his, her, or their agent or attorney; and in case such amends are not accepted, to plead such tender in bar to any action to be brought against him or them grounded on such writ or process, together with the plea of not guilty, and any other plea or pleas, with leave of the court in which such action shall be brought; and if upon issue joined thereon, the jury shall find the amends so tendered to have been sufficient, then they shall give a verdict for the defendant or defendants; and in such case, or in case the plaintiff or plaintiffs shall become nonsuited, or discontinue such action, or in case judgement shall be given for such defendant or defendants, upon demurrer, then such defendant or defendants shall be intitled to the like costs as he or they would have been intitled to in case he or they had pleaded the general issue only; and if, upon issue so joined, the jury shall find that no amends were tendered, or that the same were not sufficient, and also against the defendant or defendants in such other plea or pleas, then they shall give a verdict for such plaintiff or plaintiffs, and such damages as they shall think proper.

XXVII. Provided always, and be it further enacted by the authority aforesaid, That no such plaintiff or plaintiffs, in any case where an action shall be grounded on any act done by the defendant or defendants, shall be permitted to produce any evidence of the cause of such action, except such as shall be contained in the notice to be given as aforesaid, or shall recover any verdict against such officer or officers, or person or persons acting in his or their aid, unless it shall be proved on the trial of such action that such notice was given, and that in default of such proof the defendant or defendants in such action shall recover a verdict and costs as aforesaid.

XXVIII. And be it further enacted by the authority aforesaid, That in case any such officer or officers, or other person or persons acting in his or their aid, shall neglect to tender amends, or shall have

tendered

tendered insufficient amends before the action brought, it shall and may be lawful for him or them, by leave of the court in which such action shall be brought, at any time before issue joined, to pay into court such sum of money as he or they shall think fit, whereupon such proceedings, orders, and judgements shall be had, made, and given in and by such court, as in other actions where the defendant is allowed to pay money into court.

The same for officers of excise only. 23 Geo. 3. c. 70. §. 33.

XXIX. And be it further enacted by the authority aforesaid, That this act shall commence and take effect, as to all such matters and things therein contained in respect whereof no special commencement is hereby directed or provided, from and immediately after the fifth day of July one thousand seven hundred and eighty-eight.

Act to take place from July 5, 1788, in all instances where no particular commencement is specified.

XXXI. ' And whereas by an act, made in the twenty-seventh year of the reign of his present Majesty, intituled, *An act for granting to his Majesty certain duties on glass imported into Great Britain, and for altering the mode of charging the duties on glass made in Great Britain*, it was enacted, That in lieu of the duty of excise, then chargeable and payable for or in respect of any materials, or metal, or other preparations made use of in Great Britain in the making of cast plate glass, there should be paid to his Majesty, his heirs and successors, at and after the rate of one pound one shilling and five-pence halfpenny per hundred weight, for all cast plate glass which should be made in Great Britain, and which should be squared into plates of a superficies not less than one thousand four hundred and eighty-five inches, and of a thickness according to their superficies, as is therein mentioned and described: And whereas by the said act it was enacted, That all and every maker and makers of cast plate glass should break into small pieces, to the satisfaction of the officer of excise under whose survey such maker or makers should be, immediately upon being requested so to do by such officer, all cast plate and all cullet which should not be squared into plates, according to the directions of the said act, so as to render such glass and cullet unfit for any purpose but that of re-melting; and that if any maker or makers should neglect or refuse so to do, he, she, or they should, for every such offence, forfeit the sum of fifty pounds: And whereas it has been found, by experience, that there is no certainty that any cast plate of glass will turn out to be in all its parts of the thickness prescribed by the said recited act, although the maker thereof may intend and be desirous to make the same of the thickness so prescribed, and by reason thereof, the same is liable to be broken into small pieces, according to the directions of the said recited act, to the great loss and injury of the maker thereof; be it therefore enacted by the authority aforesaid, That, from and after the fifteenth day of June one thousand seven hundred and eighty-eight, no cast plate glass, the superficial content whereof shall be one thousand four hundred and eighty-five square inches and upwards, and the thickness whereof shall, upon an average, be at the least five twentieth parts of an inch, shall be liable to be broken into small pieces, according to the directions of the said recited act, any thing therein contained to the contrary thereof in anywise notwithstanding.

27 Geo. 3. c. 28. §. 5 & 10. (Cast plate glass squared into plates of a superficies not less than 1485 inches, and of a thickness proportional to their superficial content, to be charged at 1l. 1s. 5½d. per cwt.; but if not squared into such plates, to be broken into small pieces).

Cast plate glass, the superficial content of which is 1485 square inches, and upwards, and the thickness at least 5-20ths of an inch on an average, not to be broken into pieces.

XXXII. ' And whereas by an act, made in the twenty-sixth year of his present Majesty's reign, intituled, *An act for granting to his Majesty additional duties upon sweets, and for ascertaining the duties upon licences to be taken out by persons dealing in sweets*; it was enacted, That, from and after the fifth day of July one thousand seven hundred and eighty-six, it should and might be lawful to and for his Majesty's commissioners of stamps, or any two of them, to

26 Geo. 3. c. 74. §. 5. (Commissioners of stamps may grant licences for selling sweets by retail, to persons not having a spontaneous inquiry or the licence).

' grant

‘ grant upon any piece of vellum or parchment, or sheet or piece of
 ‘ paper, any licence for selling of sweets or *British*-made wines by
 ‘ any retail measure, to any person or persons applying for the same,
 ‘ (although such person or persons should not have a spirituous liquor
 ‘ or ale licence), stamped or marked with a stamp or mark of two
 ‘ pounds and four shillings; and that all and every person and persons
 ‘ selling *British*-made wines only under such licences, should be freed
 ‘ and discharged from any penalty by the acts therein mentioned im-
 ‘ posed for selling wine under licences not stamped, as by the said
 ‘ acts were directed: And whereas it is expedient to restrain the
 ‘ selling *British* wines or sweets for consumption in the houses of re-
 ‘ tailers thereof, to such persons only as shall have obtained as well a
 ‘ licence for selling beer and ale, as a licence for the sale of *British*-
 ‘ made wines;’ be it therefore enacted by the authority aforesaid,
 That, from and after the fifth day of *July* one thousand seven hundred
 and eighty-eight, no person shall, by virtue of any licence for the
 sale of *British*-made wines or sweets, be intitled to sell such wines or
 sweets for consumption in his or her own house, unless such person
 shall also have obtained a licence for selling beer and ale.

No persons to sell
British wines for con-
 sumption in their
 own houses without a
 beer licence.

Persons selling made
 wines to be drank in
 their houses, to be licensed by two justices, 10 Geo. 2. c. 17. s. 10; and such licence to be granted only to those who keep
 public victualling houses, &c. s. 11.

Licensing alehouses. See 26 Geo. 2. c. 37.

The stamp duties on licences to retail sweets repealed, and a similar excise duty in lieu thereof. 30 Geo. 3. c. 38.

Anno vicesimo octavo

GEORGE III. Regis.

C A P. XLVI.

An Act for discontinuing, for a limited Time, the several Duties payable in Scotland upon Low Wines and Spirits, and upon Worts, Wash, and other Liquors there used in the Distillation of Spirits, and for granting to His Majesty other Duties in lieu thereof; and for better regulating the Exportation of British-made Spirits from England to Scotland, and from Scotland to England; and to continue, for a limited Time, an Act made in the Twenty-sixth Year of the Reign of His present Majesty, ‘ to discontinue, for a limited Time, the Payment of the Duties ‘ upon Low Wines and Spirits for Home Consumption, and for ‘ granting and securing the due Payment of other Duties in lieu ‘ thereof; and for the better Regulation of the making and vending ‘ British Spirits; and for discontinuing, for a limited Time, certain ‘ Imposts and Duties upon Rum and Spirits imported from the West ‘ Indies.’

No person to boil
 worts or wash in any
 other vessel than a
 licensed still, on pe-
 nalty of 200*l*.

Notice of charging the
 wash still. 12 Geo. 3.
 c. 46. s. 12 & 13.

SECT. XVI. PROVIDED also, and be it further enacted by the
 authority aforesaid, That no distiller or distillers, maker
 or makers of low wines or spirits, shall boil, heat, or
 prepare, by means of fire, any worts, wash, or liquor, made from
 any of the materials aforesaid, in any copper, vessel, or other utensil
 whatever other than a licensed still, after such worts, wash, or liquor
 has been fermented, but that all worts, wash, liquor, or other ma-
 terials, shall, after fermentation, be fairly put into his, her, or their
 licensed still or stills, without having undergone boiling, heating, or
 any

any preparation by means of fire, whereby the process of distillation may be shortened, accelerated, or attempted to be shortened or accelerated, on pain of forfeiting the sum of two hundred pounds for every such offence.

XXVIII. Provided always, That nothing in this act contained shall extend, or be construed to extend, to repeal or alter any part of an act made in the twenty-fifth year of the reign of his present Majesty, (intituled, *An act for repealing so much of an act, made in the last session of Parliament, as relates to the distillation of corn spirits in small stills, in certain counties or districts of the Highlands in that part of Great Britain called Scotland; and for authorizing the commissioners of excise in Scotland to grant licences to persons, living in the said counties or districts, to distil spirits from barley, bear, or bigg, the growth of the said counties, and for imposing a duty on such licences*); nor to prejudice the right and privilege granted to Archibald Earl of Dundonald, his executors, administrators, and assigns, by an act passed in the twenty-fifth year of the reign of his present Majesty, (intituled, *An act for vesting in Archibald Earl of Dundonald, his executors, administrators, and assigns, the sole use and property of a method of extracting or making tar, pitch, essential oils, volatile alkali, mineral acids, salts, and cinders, from pit coal, throughout his Majesty's dominions, for a limited time*).

This act not to repeal or alter 25 Geo. 3. c. 22. for licensing stills in the Highlands, (not in this collection),

nor 25 Geo. 3. c. 42. (not in this collection), for vesting in the Earl of Dundonald the sole right of a method of extracting tar, &c.

XXIX. Provided always, and be it further enacted by the authority aforesaid, That, notwithstanding any thing in the said last mentioned act contained, the said earl, his executors, administrators, or assigns, shall be, and he or they is and are hereby required to deliver to the officer or officers of excise of the division, district, place, or bounds, within which any of his or their said works or stills are or shall be erected, an account in writing, specifying the number of his or their said stills, with a description of the same, and the purposes for which such stills were respectively erected; reserving to any of his Majesty's officers of excise, under the conditions and limitations herein-after specified, at all lawful hours, to visit such work or works, and such still or stills, and to examine, by all proper means, the liquor or matter coming from the said still or stills; but not to open the said still or stills, unless the said officer or officers shall not otherwise be allowed to examine the liquor or matter coming from the said still or stills.

Earl of Dundonald to give the officer an account of his stills, &c.

XXX. Provided always, and be it further enacted by the authority aforesaid, That it shall not be in the power of any officer or officers of excise to visit or inspect the said workhouse or workhouses, or the said still or stills, or house or houses, or places thereto belonging, unless the said officer or officers shall have previously obtained an order from the commissioners of excise, or the major part of them, in *England* and *Scotland* respectively, or shall proceed upon a signed information in writing, and upon oath made and reduced also into writing, before any one or more of the said commissioners of excise, or before any one or more of his Majesty's justices of the peace, certifying that the said works or stills in the said act described, in place of being *bona fide* used for the purposes therein mentioned, are or have been used in extracting low wines or spirits from wort, wash, or other materials whatsoever; in which case such written information, and oath, and warrant proceeding thereupon, shall be lodged if required with the manager of the said works so visited, upon the said manager's granting a receipt for the same; and if the said still or stills shall be at such visitation, or shall have been previously used after being erected in the said works, for the purpose of distilling wash, worts, low wines, or spirits, contrary to the true intent and meaning of the said act, such still or stills, and utensils belonging

Officer not to inspect his lordship's workhouses without an order from the commissioners of excise, or information of the stills being illegally worked.

thereto, shall be seized and forfeited as unlicensed stills, and the owners and users thereof subjected to the pains and penalties in that behalf made and provided by this act.

Distillers making spirits in *England* to be exported to *Scotland*, and contrariwise, to make entry of stills, vessels, and places, four days before beginning to brew or mix materials;

(Like entry, &c. in case of distilling for exportation to foreign parts. See 2 Geo. 3. c. 5. s. 15.)

and give notice of the day they intend to begin to brew, specifying from what materials;

and afterwards four hours notice of subsequent brewings;

and four hours notice of conveying wash into the still.

Penalty of 100 *l.* for neglect to make such entry, or give such notices.

Distillers not beginning their operations in an hour after the time specified in their notices, to give fresh ones, on penalty of 100 *l.*

XXXV. And be it further enacted by the authority aforesaid, That all and every distiller and distillers who shall be desirous of making or distilling spirits in that part of *Great Britain* called *England*, for exportation from thence to that part of *Great Britain* called *Scotland*, or of making or distilling spirits in that part of *Great Britain* called *Scotland*, for exportation from thence to that part of *Great Britain* called *England*, shall, four days at the least before he, she, or they shall begin to brew any corn or grain, or to mix any other materials for the making of wash to be distilled into low wines, in order to extract spirits for such exportation as aforesaid, make a true and particular entry in writing at the next office of excise within the limits whereof his, her, or their workhouse, stillhouse, storehouse, warehouse, or other place for distilling or keeping wash, low wines, or spirits, is or shall be situate, of all and every still, copper, tun, wash-back, cask, or other vessel, which he, she, or they shall make use of for the brewing, distilling, working, making, laying, or keeping any worts, wash, low wines, or spirits; and also of the casks or vessels which every such distiller or distillers shall make use of, for the brewing, holding, or keeping of the after-runnings or feints from the second extraction, which shall from time to time be drawn from every such still; and also of all and every workhouse, stillhouse, storehouse, warehouse, or other place by him, her, or them, used for the preparing, distilling, or keeping wash, low wines, or spirits; and shall also give or leave at the said office of excise, a notice in writing, specifying therein the day when he, she, or they shall intend to begin first to brew any corn or grain, or to mix any other materials for the making of wash to be distilled into low wines, in order to extract spirits for such exportation as aforesaid; and in such notice shall also specify from what materials he, she, or they intends or intend to make such spirits for such exportation as aforesaid; that is to say, whether from corn, grain, malt, cyder, perry, or other wash, or liquor made or brewed from *British* materials, or any mixture therewith, or from melasses or sugar, or any mixture therewith, or from foreign refused wine, or foreign cyder, or wash prepared from foreign materials (except melasses and sugar), or any mixture therewith, and shall afterwards, from time to time, during the continuance of such entry, give or leave notice, in writing, at such office of excise, or with the officer of excise for the division or place where such spirits are intended to be made, four hours at the least before he, she, or they shall begin any such subsequent brewing or mixing, and in such notice shall specify the hour when he, she, or they shall intend to begin; and shall also, from time to time, during the continuance of such entry, give or leave notice in writing at such office of excise, or with such officer of excise, four hours at the least before any wash is pumped up, or otherwise conveyed into his, her, or their still or stills, and shall specify in such notice the hour when he, she, or they shall intend to begin; and if he, she, or they shall neglect or refuse to make such entry as aforesaid, or to give such respective notices as aforesaid, every such distiller and distillers, for every such offence, shall forfeit the sum of one hundred pounds; and if such distiller or distillers, having given such notice or notices as aforesaid, shall not begin and proceed in such respective operations at the hour and time or times mentioned in such respective notices, or within one hour next afterwards, then every such notice and notices respectively shall be, and is and are hereby declared to be null and void, and

every such distiller and distillers shall be obliged to give a fresh and like notice or notices as aforesaid as the case may require; and in case any such distiller or distillers shall begin any such respective operation without giving such fresh notice or notices respectively, in case such first notice or notices shall respectively become void, then, and in every such case, such distiller and distillers so offending shall, for every such offence, forfeit the sum of one hundred pounds.

XXXVI. Provided always, That nothing herein contained shall extend to permit or authorise any distiller or distillers to enter or give notice of his intention to make spirits, in that part of *Great Britain* called *England*, for exportation from thence to that part of *Great Britain* called *Scotland*, whose wash still will not contain one thousand six hundred gallons, and the spirit or low wine still eight hundred and fifty gallons, nor to permit or authorise any distiller or distillers to enter or give notice of his intention to make spirits in that part of *Great Britain* called *Scotland*, for exportation from thence to that part of *Great Britain* called *England*, whose wash still will not contain two hundred gallons, and the spirit or low wine still fifty gallons; neither shall any distiller or distillers be intitled or permitted to distil spirits for such exportation as aforesaid, although he, she, or they may have made an entry as aforesaid, unless he, she, or they shall actually have distilled into spirits all the wash and low wines in his, her, or their custody or possession, for the making of spirits for home consumption, at least forty-eight hours before the day mentioned in such entry.

XXXVII. And be it further enacted by the authority aforesaid, That all and every distiller and distillers, and maker and makers of spirits in that part of *Great Britain* called *England*, for exportation from thence to that part of *Great Britain* called *Scotland*, shall, before he, she, or they shall begin to make spirits for such exportation as aforesaid, take out such licence herein-after mentioned, as the case may require, authorizing such distiller and distillers, and maker and makers of spirits, to make spirits for such exportation as aforesaid; and such licences respectively shall be granted in manner herein-after mentioned; that is to say, if any such licence shall be granted to authorise the distiller or distillers, or maker or makers of spirits, to whom the same shall be granted, to make spirits for such exportation as aforesaid, within the limits of the chief office of excise in *London*, the same shall be granted under the hands and seals of two or more of the commissioners of excise in *England* for the time being, or of such persons as they the said commissioners of excise, or the major part of them for the time being, shall from time to time appoint for that purpose; but if any such licence shall be granted to authorise the distiller or distillers, or maker or makers of spirits, to whom the same shall be granted, to make spirits for such exportation as aforesaid in any part of the kingdom of *England* not within the said limits, the same shall be granted under the hands and seals of the collector and supervisor of excise of the collection or district in the kingdom of *England* within which the same shall authorise the distiller or distillers, or maker or makers of spirits, to whom the same shall be granted, to make spirits for such exportation as aforesaid; and such commissioners of excise, or two or more of them, and the persons to be appointed by the said commissioners of excise in *England*, or the major part of them, and also all such collectors and supervisors, are hereby respectively authorised and required to grant licences to the distiller or distillers, or maker or makers of spirits, applying for the same, on such distiller or distillers, or maker or makers of spirits applying for the same, first paying for each such licence which shall be granted to authorise

No distillers permitted to make entry, or give notice of intention to make spirits in *England* to export to *Scotland*, or in *Scotland* to export to *England*, whose stills are not of the capacity herein mentioned, &c. or who shall not have distilled all for home consumption, 48 hours before the day mentioned.

Size of stills for exportation to foreign parts
1,600 gallons wash,
800 low wines, 2 Geo.
3. c. 5. s. 16. At distillers for sale 400 and 100 gallons, 14 Geo. 3. c. 73. s. 2.

Such distillers in *England* to take out licences as is herein-after mentioned.

Licence duty for sale or exportation, $\frac{1}{2}$ d. per gallon of the contents of the stills. 24 Geo. 3. stat. 2. c. 41. s. 1.

Manner of granting such licences.

The following duties to be paid for licences

to distil spirits in *England* to export to *Scotland*, viz.

authorise the distiller or distillers, or maker or makers of spirits, to whom the same shall be granted to make spirits for such exportation as aforesaid, the several duties and sums of money following; that is to say,

For every gallon of the contents of the still, if the materials are *British*, 3*l.*;

For and upon every gallon, English wine measure, of the cubical content of each and every still, including the head, which shall be used or employed by such distiller or distillers, or maker or makers of spirits, in that part of Great Britain called England, for making low wines or spirits from corn, grain, malt, tilts, cyder, or perry, or other wash or liquor made or brewed from any sort of British materials, or any mixture therewith, for exportation from thence to that part of Great Britain called Scotland, the sum of three pounds :

if melasses or sugar, 5*l.*;

For and upon every gallon, English wine measure, of the cubical content of each and every still, including the head, which shall be used or employed by any such distiller or distillers, or maker or makers of spirits, in that part of Great Britain called England, for making low wines or spirits from melasses or sugar, or any mixture therewith, for such exportation as aforesaid, the sum of five pounds :

and if foreign refused wine, &c. 6*l.*

The duties payable for licences to distil spirits in Scotland are the same. This act, s. 1. (Not in this collection).

For and upon every gallon, English wine measure, of the cubical content of each and every still, including the head, which shall be used or employed by any such distiller or distillers, or maker or makers of spirits, in that part of Great Britain called England, for making low wines or spirits from foreign refused wine or foreign cyder, or wash prepared from foreign materials (except melasses and sugar), or any mixture therewith, for such exportation as aforesaid, the sum of six pounds.

Which said respective duties and sums of money shall be paid by such person or persons, and at the respective times and in the manner hereinafter mentioned.

Licences to be taken out ten days before the parties begin to make wash to be distilled for exportation to *Scotland*.

XXXVIII. And be it further enacted by the authority aforesaid, That no person or persons shall begin to brew any corn or grain, or to mix any other materials for the making of wash to be distilled into low wines in order to extract spirits, in that part of *Great Britain* called *England*, for exportation from thence to that part of *Great Britain* called *Scotland*, unless such person or persons shall take out such licence, in the manner as is in that behalf therein-before directed, ten days at the least before he, she, or they shall begin to brew any corn or grain, or to mix any other materials for the making of wash to be distilled into low wines, in order to extract spirits for such exportation as aforesaid; and if any person or persons shall begin to brew any corn or grain, or to mix any other materials for the making of wash to be distilled into low wines, in order to extract spirits, in that part of *Great Britain* called *England*, for exportation from thence to that part of *Great Britain* called *Scotland*, without taking out such licence as is in that behalf herein-before directed, the person or persons so offending shall, for every such offence, forfeit the sum of two hundred pounds.

Penalty of 200*l.* for neglect of taking out such licence.

One sixth of the duty for such licences to be paid immediately, and one sixth every two months afterwards.

XXXIX. And be it further enacted by the authority aforesaid, That all and every distiller and distillers, and maker and makers of spirits, in that part of *Great Britain* called *England*, who shall take out such licence as in that behalf is before directed, shall immediately pay down the proportion of the duty from the fifth day of *July* one thousand seven hundred and eighty-eight, to the day of granting such licence, and also one sixth part of the money hereby directed to be paid for such licence so to be taken out, and shall at the end of every two months, to be reckoned from the time of taking out such licence, pay down another sixth part of the money to be paid for such licence, until the

the whole of the money hereby directed to be paid for such licence shall be fully paid.

XL. And be it further enacted by the authority aforesaid, That the said several sums of money to be paid for such licences respectively shall be paid to such persons as are herein-after in that behalf respectively mentioned; that is to say, Such thereof as shall be paid for licences which shall be granted to authorize any person or persons to make spirits for such exportation as aforesaid within the limits of the chief office of excise in *London*, shall be paid to the said commissioners of excise in *England* for the time being; and such thereof as shall be paid for such licences which shall be granted to authorize any person or persons to make spirits for such exportation as aforesaid in any part of the kingdom of *England* not within the limits of the chief office of excise in *London*, shall be paid to the respective collectors of excise granting such respective licences.

To whom the duties are to be paid.

XLII. And be it further enacted by the authority aforesaid, That it shall and may be lawful for the commissioners of excise in *England*, and they are hereby authorized and required, to allow and repay to all and every distiller and distillers, and maker and makers of spirits, in that part of *Great Britain* called *England*, who shall be duly licensed according to the directions of this act, and shall have withdrawn his, her, or their entry for making spirits for such exportation as aforesaid, and shall afterwards have made due entry for making spirits for home consumption in that part of *Great Britain* called *England*, a proportional abatement of the licence duty paid by such distiller or distillers, or maker or makers of spirits, for or in respect of the capacity or content of his, her, or their licensed still or stills, corresponding, as herein after mentioned, to the time during which he, she, or they shall use or employ such his, her, or their still or stills, for the making low wines or spirits from any of the materials aforesaid, for home consumption, in that part of *Great Britain* called *England*; (that is to say),

Distillers in *England* withdrawing their entries for making spirits for exportation to *Scotland*, and making entry for home consumption, to be allowed an abatement of the said licence duty, as follows, viz.

For every day, during which he, she, or they shall use or employ any licensed still or stills, to him, her, or them belonging, for making low wines or spirits from corn, grain, malt, tilts, cyder, or perry, or other wash or liquor made or brewed from any sort of British materials, or any mixture therewith, for home consumption as aforesaid, two-pence and four tenths of a penny for every gallon of the cubical content of each and every such still, including the head, so used:

For every day the still is used in making spirits, if from *British* materials, 2 d. and 4-10ths for every gallon of the contents;

For every day, during which he, she, or they shall use or employ any such still or stills for making low wines or spirits from melasses or sugar, or any mixture therewith, for home consumption as aforesaid, four-pence for every gallon of the cubical content of each and every such still, including the head, so used:

if from melasses or sugar, 4 d.;

And for every day, during which he, she, or they shall use or employ any such still or stills, for making low wines or spirits from foreign refused wine or foreign cyder, or wash prepared from foreign materials (except melasses and sugar), or any mixture therewith, for home consumption as aforesaid, four-pence and eight tenths of a penny for every gallon of the cubical content of such still, including the head, so used.

and if from foreign refused wines, &c. 4 d. and 8-10ths.

XLII. And be it further enacted by the authority aforesaid, That it shall and may be lawful for the commissioners of excise, in that part of *Great Britain* called *Scotland*, and they are hereby authorized and required, upon proof being made to their satisfaction to allow or repay, within two months, to every distiller or distillers who shall have given or left such notice as aforesaid, of his, her, or their intention to brew corn or grain, or to mix any other materials for the making of wash to be distilled into low wines, in order to extract spirits for

Distillers in *Scotland* extracting spirits for exportation to *England*, to be allowed an abatement of the licence duty, as follows, viz.

exportation from that part of *Great Britain* called *Scotland* to that part of *Great Britain* called *England*, a proportional abatement of the licence duty paid by such distiller or distillers, for or in respect of the capacity or content of his, her, or their still or stills, corresponding to the time during which he, she, or they shall use or employ any still or stills for the making low wines or spirits from any of the materials aforesaid, for exportation from that part of *Great Britain* called *Scotland* to that part of *Great Britain* called *England*, in the manner following; (that is to say),

For every day the still is used in making spirits, if from *British* materials, 2d. and 4-10ths for every gallon of the contents;

if from melasses or sugar, 4d.;

and if from foreign refused wines, &c. 4d. and 8-10ths.

Duties to be paid in a week, on pain of forfeiting double the duty.

Penalty of 200*l.* on distillers not charging wash stills, with 4-5ths of the whole content, including the head, or not working them off within 24 hours.

See how stills are to be charged and worked for home consumption, and exportation to foreign parts. 26 Geo. 3. c. 73. s. 21, 22, & 23.

Distillers in *Scotland* for exportation to *England*, to work as often as herein mentioned, on penalty of 50*l.* for each day's omission.

For every day, during which he, she, or they shall use or employ any licensed still or stills for the making of low wines or spirits from corn, grain, malt, tilts, cyder, or perry, or any sort of British materials, or any mixture therewith, for exportation as aforesaid, the sum of two-pence and four tenths of a penny:

For every gallon of the cubical content of each and every such still, including the head, so used, for every day during which he, she, or they shall use or employ any such still or stills for the making of low wines or spirits from melasses or sugar, or any mixture therewith, for exportation as aforesaid, the sum of four-pence for every gallon of the cubical content of each and every such still, including the head, so used:

For every day, during which he, she, or they shall use or employ any such still or stills, for the making of low wines or spirits from foreign refused wine, or foreign cyder or wash prepared from foreign materials (except melasses and sugar), or any mixture therewith, for exportation as aforesaid, the sum of four-pence and eight tenths of a penny for every gallon of the cubical content of each and every such still, including the head, so used.

XLIII. And be it further enacted by the authority aforesaid, That all and every such distiller and distillers shall, from time to time, pay and clear off all the said duties, within one week next after the respective days for or in respect whereof the same accrued, on pain of forfeiting, for every neglect or refusal to pay the same within one week, double the sum of the said duties respectively.

XLIV. And be it further enacted by the authority aforesaid, That all and every distiller and distillers, and maker and makers of spirits, in that part of *Great Britain* called *England*, for exportation from thence to that part of *Great Britain* called *Scotland*, and all and every distiller and distillers, and maker and makers of spirits, in that part of *Great Britain* called *Scotland*, for exportation from thence to that part of *Great Britain* called *England*, shall, before he, she, or they shall begin to draw off any low wines from his, her, or their wash still, charge the same with wort or wash, in the proportion of not less than four parts in five of the whole quantity of liquor which such still, including the head, is capable of containing; and that every such wash still shall be worked off within the space of twenty-four hours, to be computed from the time of the officers taking an account of the charge of such still; and that all and every such distiller and distillers, and maker and makers of spirits, who shall begin to draw off any low wines until his, her, or their wash still shall have been charged in manner herein-before directed, or after having been so charged shall not work the same off within such twenty-four hours, he, she, or they shall, for each and every such offence, forfeit the sum of two hundred pounds.

XLV. And be it further enacted by the authority aforesaid, That every still belonging to any distiller or distillers, or maker or makers of spirits, in that part of *Great Britain* called *Scotland*, for exportation from thence to that part of *Great Britain* called *England*, who shall have begun to extract spirits for such exportation as aforesaid, shall be

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used and employed for the making low wines or spirits five days at the least during the first week, to be computed from the time when he, she, or they shall so begin to extract spirits for such exportation as aforesaid; and every such still shall also, after such first week, during the continuance of his, her, or their entry for exportation as aforesaid, be used and employed as aforesaid such number of days as herein-after mentioned; that is to say, Five days in every week during the continuance of such entry for exportation as aforesaid, betwixt the fifteenth day of *November* inclusive, and the fifteenth day of *May* exclusive; and four days in every week during the continuance of such entry for exportation as aforesaid, betwixt the fifteenth day of *May* inclusive, and the fifteenth day of *November* exclusive: And if any such distiller or distillers, or maker or makers, who shall have begun to extract spirits for such exportation as aforesaid, shall not use and employ every still belonging to him, her, or them, for the making low wines or spirits, five days at the least during the first week, to be computed from the time when he, she, or they shall so begin to extract spirits for such exportation as aforesaid; or if such distiller or distillers, or maker or makers, shall not, after such first week, during the continuance of his, her, or their entry for exportation as aforesaid, use and employ every such still as aforesaid five days in every week during the continuance of such entry for exportation as aforesaid, betwixt the fifteenth day of *November* inclusive, and the fifteenth day of *May* inclusive, and the fifteenth day of *November* exclusive, he, she, or they shall, for each and every day in which such distiller or distillers, or maker or makers, shall not use every still to him, her, or them belonging, in manner as aforesaid, forfeit the sum of fifty pounds.

XLVI. And be it further enacted by the authority aforesaid, That no wash which shall be brewed or made according to the rules, regulations, and provisions of this act for extracting low wines or spirits for exportation from that part of *Great Britain* called *England*, to that part of *Great Britain* called *Scotland*, shall be charged or chargeable with any duty or duties of excise granted by any act or acts of Parliament heretofore made.

XLVII. And be it further enacted by the authority aforesaid, That all and every distiller and distillers who shall make or distil spirits in that part of *Great Britain* called *England*, for exportation from thence to that part of *Great Britain* called *Scotland*; or who shall make or distil spirits in that part of *Great Britain* called *Scotland*, for exportation from thence to that part of *Great Britain* called *England*, shall, for every one hundred gallons of wash prepared or made from corn, grain, malt, tils, cyder, or perry, or any sort of *British* materials, or any mixture therewith, for extracting spirits for exportation as aforesaid, found in his, her, or their custody or possession, betwixt the fifth day of *July* one thousand seven hundred and eighty-eight, and the sixth day of *July* one thousand seven hundred and eighty-nine, produce to the sight of the officer or officers of excise at least sixteen gallons and an half of spirits of the strength of one to ten over hydrometer proof; for every one hundred gallons of wash prepared or made from melasses or sugar, or any mixture therewith, for extracting spirits for exportation as aforesaid, found in his, her, or their custody or possession, betwixt the days last aforesaid, produce to the sight of the officer or officers of excise at least eighteen gallons and an half of spirits of the strength aforesaid; and for every one hundred gallons of wash prepared or made from foreign refused wine, or foreign cyder, or wash prepared

Wash for extracting spirits for exportation from *England* to *Scotland*, not to be chargeable with excise duty.

Not chargeable with the additional temporary duty. 31 Geo. 3. c. 1. s. 3.

Distillers in *England* for exportation to *Scotland*, & vice versa, to produce to the officer the within mentioned quantities of spirits from the within mentioned quantities of wash.

Quantities to be produced for exportation to foreign parts, s. 77.

If more than 19 of spirits of 1 to 10 for home consumption from 100 of wash, permits of 5s. every gallon above, s. 73.

Credit of spirits for home consumption in proportion to the wash. See 26 Geo. 3. c. 73. s. 25.

from foreign materials (except melasses and sugar), or any mixture therewith, for extracting spirits for exportation as aforesaid, found in his, her, or their custody or possession, betwixt the days last aforesaid, produce to the sight of the officer or officers of excise at least sixteen gallons and an half of spirits of the strength aforesaid; and that in every case where the produce of spirits extracted by any such distiller or distillers betwixt the days aforesaid, shall fall short of the proportions aforesaid, every such distiller and distillers shall, and he, she, and they, is and are hereby made chargeable with and shall pay the following duties of excise :

If the proportion of spirits fall short, distiller to pay the following duties, viz.

For every deficient gallon, if the materials be British, 2 s. 9 d. ;

if melasses or sugar, 2 s. 10½ d. ;

and if foreign refused wine, &c. 5 s.

Persons making default in payment on 5th July, to forfeit double the duty.

Regulations for drawing off wort from backs, and spirits for exportation as aforesaid from stills, which must be done in the presence of an officer, and the spirits made up to 1 to 10, and gauged; and afterwards secured in warehouses, &c.

Similar regulations on distilling for exportation to foreign parts, (strength 1 in 7), 2 Geo. 3. c. 5. in which s. 18, 22, 20, 21, 19, & 17, answer to s. 48, 49, 50, 51, the latter part of 52, & 53 of this act.

For every gallon of spirits which shall be deficient of the quantities aforesaid, that is to say, for every gallon of such spirits from wash, prepared or made from corn, grain, malt, tilts, cyder, or perry, or any sort of British materials, or any mixture therewith, for extracting spirits for exportation as aforesaid, two shillings and nine-pence :

For every gallon of such spirits from wash prepared or made from melasses or sugar, or any mixture therewith, for extracting spirits for exportation as aforesaid, two shillings and ten-pence halfpenny :

And for every gallon of such spirits from wash prepared or made from foreign refused wine, or foreign cyder, or wash prepared from foreign materials (except melasses and sugar), or any mixture therewith, for extracting spirits for exportation as aforesaid, five shillings :

Which respective duties for such deficiencies respectively shall be paid by such distiller and distillers respectively on the day last aforesaid; and if default shall be made in any such payment, the distiller and distillers respectively making such default shall forfeit double the amount of the duty by this act imposed for or in respect of such deficiency.

XLVIII. And, for the preventing frauds which distillers for such exportation as aforesaid may commit, by privately removing and concealing the wash, low wines, or spirits, and in order that the officer may obtain true gauges of the same, be it further enacted by the authority aforesaid, That no wash that shall be brewed or mixed by any such distiller or distillers for extracting spirits for such exportation as aforesaid, shall be pumped up into the still or stills, or otherwise removed from the back or vessel wherein the same was fermented, but in the presence of the officer of excise under whose survey he, she, or they shall then be; and all and every such distiller and distillers shall, and he, she, and they respectively is and are hereby required to run or draw off his, her, or their low wines immediately from the still into an entered vessel only, and to continue them therein, so that the officers of excise may take a true gauge of such low wines; and such distiller and distillers respectively shall provide a proper cask, which shall be duly entered and gauged, into which the spirits shall run immediately from the still, which cask shall be sufficient to contain the whole produce of spirits to be extracted from each still, when made up to the strength of one to ten over hydrometer proof; and when the whole quantity of spirits shall be collected in such cask from each still, all and every such distiller and distillers shall, and he, she, and they respectively is and are hereby required immediately to make up such spirits, in the presence of the officer of excise, to the strength of one to ten over hydrometer proof, and a true gauge of such spirits so made up shall then be taken by the officer of excise, who shall keep an exact account thereof; and such spirits, and every part thereof, shall immediately afterwards be put into casks, and secured, in the presence of the officer of excise, in a warehouse or warehouses to be provided, and duly entered at the proper office of excise, and kept for that purpose by and at the expence of such distiller and distillers, which spirits shall be kept there separate

Separate and apart from all spirits made for home consumption, and no spirits for home consumption shall be put into the same warehouse; and such warehouse and warehouses shall be secured under three locks and three keys to each such warehouse in which such spirits shall be secured, one of such locks to be provided by such distiller, and the other two locks to be provided by the surveyor, supervisor, or officer of excise of the division or place where such spirits shall be locked up at the expence of such distiller or distillers, whereof one key of each place shall be kept by such distiller or distillers, and another by such surveyor or supervisor, and the third by such officer of excise, until the same spirits shall be delivered out for rectification, or afterwards for such exportation as aforesaid; which warehouse and warehouses shall be made well and sufficiently secure to the satisfaction and approbation of the respective surveyors or supervisors of excise for the time being, in whose division or district any such warehouse or warehouses shall be situated, whose approbation thereof shall be signified in writing, under the hands of such surveyor or supervisor; and such respective surveyors or supervisors are hereby required to attend, on reasonable notice to them given by the respective distillers, in order to view the same: And if any distiller or distillers, for such exportation as aforesaid, shall, contrary to the directions of this act, pump up into the still or stills, or otherwise remove any such wash as aforesaid from the back or vessel wherein the same was fermented, but in the presence of the officer of excise under whose survey he, she, or they shall then be, or shall not run off, or cause to be run off his, her, or their low wines immediately from the still into an entered vessel only, or shall not continue the same in such entered vessel, so that the officers of excise may take a true gauge of such low wines, or shall neglect or refuse to provide a proper cask into which the spirits shall run immediately from the still as aforesaid, or to enter such cask, or shall run off any spirits from the still into any cask, except such cask herein-before directed to be provided, or shall, when the whole quantity of spirits shall be collected as aforesaid, neglect or refuse immediately to make up, in the presence of the officer of excise, such spirits to the strength of one to ten over hydrometer proof; or shall by any ways or means prevent, hinder, or obstruct the officer of excise from taking a gauge or gauges of the wash, low wines, or spirits, or to take a sample or samples of them, or any of them, or to try the proof of the spirits (which gauges, samples, and trials of proofs, they are hereby impowered to take and make as often as such officer of excise shall think fit, and which samples shall be returned by the officers of excise to the respective traders, when the commissioners of excise shall find it expedient to give directions for that purpose), or shall neglect or refuse, immediately after the spirits are so made up to the strength aforesaid, to put such spirits into casks, and secure the same, in the presence of the officer of excise, in a warehouse or warehouses, according to the directions of this act; or shall neglect or refuse to provide and keep a warehouse or warehouses for that purpose, or to secure the same well and sufficiently, according to the directions of this act, or to provide or keep such warehouse or warehouses with locks and keys for securing such spirits for such exportation as aforesaid, or to enter such warehouse or warehouses for that purpose at the proper office of excise, or shall make use of any warehouse or warehouses, or other place or places for keeping spirits for such exportation as aforesaid, before the same shall have been first approved of, according to the directions of this act, or shall put into or keep in such warehouse or warehouses any spirits made for home consumption; or if any such distiller or distillers, or any other person or persons

Distillers removing wash from backs, or running off spirits from stills, contrary to this act, &c.;

or obstructing the officer in taking samples, &c.;

or neglecting to provide warehouses, &c.;

or opening doors, &c.
in the absence of the
officer;

or removing spirits;

or concealing wash,
&c.;

to forfeit 200*l*.

If spirits cannot be
locked up the same
day as distilled, they
must be gauged and
secured in the spirit
cask, and for every
gallon decrease there-
in the distiller to for-
feit 10*s*.

Distillers desirous of
taking spirits from
warehouses, to give
four hours previous
notice to the officer,

whatsoever by his, her, or their order, privity, connivance, or direction, after any such spirits shall have been locked up and secured in any warehouse or warehouses for keeping spirits for such exportation as aforesaid, shall open any of the locks or doors in the absence of the proper surveyor or supervisor, and officer of excise, or shall make any way or kind of entrance into any such warehouse or warehouses, or shall remove any part whatever of the partition between any warehouse or warehouses for keeping spirits for such exportation as aforesaid, or any other place or places whatsoever next thereunto adjoining, or shall, after any such warehouse or warehouses shall have been so approved as aforesaid, make any addition to, or in any way alter the same without notice first given to the proper surveyor or supervisor of excise of the division or district in which any such warehouse or warehouses shall be situate, of such intended addition to, or alteration in such warehouse or warehouses, and his consent in writing first had and obtained for the same; or shall remove any of the said spirits from any locked up warehouse or warehouses, to any other warehouse or warehouses for keeping spirits, before the same be taken out either for immediate rectification or to be immediately put on shipboard and exported as aforesaid; or shall, by any art, contrivance, or device whatsoever, remove, convey away, or conceal, or cause, procure, or suffer to be removed, conveyed away, or concealed, any of the wash or low wines for making spirits for such exportation as aforesaid, or any such spirits, whether raw or rectified, either before the same are put into the warehouse or warehouses, or afterwards; then, and in each and every such case, such distiller and distillers, for every such offence, shall forfeit the sum of two hundred pounds.

XLIX. Provided always, and be it further enacted by the authority aforesaid, That in case it shall at any time happen that the spirits distilled for such exportation as aforesaid in one day belonging to any such distiller or distillers cannot, for want of time, be conveyed from the spirit cask (into which they are directed to be run immediately from the still) and locked up in the warehouse or warehouses as herein-before is directed, the officer of excise shall gauge the same, and secure the lid of the said spirit cask, and take samples thereof, which spirits shall be locked up in such warehouse or warehouses the next morning, (if not intended for immediate exportation as aforesaid); and if it shall appear that any decrease has been made in the quantity or quality of the said spirits so gauged, or in case any such spirits shall have been removed in the absence of the officer of excise, in either of the said cases the distiller or distillers shall, for every gallon of such spirits, calculated at the strength of one to ten over hydrometer proof, so decreased or removed, forfeit the sum of ten shillings.

L. And be it further enacted by the authority aforesaid, That when any such distiller or distillers for exportation shall be desirous to take any of his, her, or their spirits out of any of the said warehouses where the same shall be so locked up, in order to be rectified, or when rectified and again deposited in such warehouse or warehouses, in order to be put immediately on shipboard for such exportation as aforesaid, he, she, or they shall thereof give notice in writing to the surveyor or supervisor, or officer of excise of the division or district where such spirits shall be so locked up, by the space of four hours before the time he, she, or they shall begin to take out the same as aforesaid, and shall also specify in such notice the precise day, and hour of such day, when he, she, or they shall or do intend taking any such spirits out of such warehouse or warehouses; and shall also specify in such notice the quantity and quality of spirits he, she, or they intends or intend to take out, and whether such spirits are raw or rectified, and out of what particular warehouse

warehouse the same are intended to be taken out for rectification, or for immediate exportation as aforesaid; and in such case, such respective surveyor, supervisor, or officer is and are hereby required to attend pursuant to such notice, at the respective places where such spirits shall be locked up, and see the quantity of spirits taken out in pursuance of such notice, and he or they is and are hereby required to take an exact account of the same; and in case any such distiller or distillers shall not begin and proceed to take such spirits out of the said warehouse or warehouses at the hour and time specified in such notice, or within one hour next after such time, then every such notice shall be, and the same is hereby declared to be void, and such distiller or distillers shall be, and is and are hereby obliged to give a fresh and like notice in manner aforesaid, four hours at the least before he, she, or they shall begin to take any such spirits out of such warehouse or warehouses; and in case any such distiller or distillers shall neglect or refuse to give such first notice before he takes out any of the said spirits, or to specify in such notice the particulars herein-before required, or to give a fresh notice, in manner aforesaid, four hours at the least before he, she, or they shall begin to take out any such spirits, in case he, she, or they shall not begin and proceed to take out such spirits at the hour and time specified in the said first notice, or within one hour next after such time, such distiller or distillers shall, in every such case, for every such offence, forfeit the sum of one hundred pounds.

LI. And be it further enacted by the authority aforesaid, That, when any raw spirits shall be so taken out for rectification in pursuance of such notice, the same shall be immediately pumped up or put, in the presence of the officer of excise, into the still or stills, and be rectified forthwith, and the spirits shall be run off immediately from the still into a like cask as is before directed to be provided and entered for the containing of spirits immediately distilled from low wines; and when the whole quantity of such spirits designed to be rectified shall be collected in such cask from each still, the same shall be immediately made up, in the presence of the officer of excise, to the strength of one to ten over hydrometer proof, at which strength all such spirits are to be exported, and a true gauge of such spirits so made up shall then be taken by the officer of excise, who shall keep an exact account thereof, and such spirits shall immediately afterwards be put into casks, and in the presence of the officer of excise, either carried directly on ship-board for such exportation as aforesaid, (if intended to be so immediately exported), or else into such warehouse or warehouses to be locked up in manner aforesaid.

LII. And be it further enacted by the authority aforesaid, That when any distiller or distillers of spirits in that part of *Great Britain* called *England*, for exportation from thence to that part of *Great Britain* called *Scotland*, or in that part of *Great Britain* called *Scotland*, for exportation from thence to that part of *Great Britain* called *England*, shall take out any spirits from the warehouse or warehouses wherein the same shall have been locked up, in order to have such spirits rectified or compounded before the exportation thereof as aforesaid, such distiller or distillers shall, in consideration of waste, be allowed two gallons in every one hundred gallons of such spirits so to be rectified or compounded, and so after that rate for a greater or less quantity; which allowance of two gallons in every one hundred gallons of spirits so rectified or compounded, shall be in full compensation for all waste, loss, or damage whatsoever, (except in cases of unavoidable accidents, which shall be proved to the satisfaction of the commissioners of excise in *England* or *Scotland*, as the case may require); and if any decrease shall at any time appear in the quantity of spirits

who is to attend and see the same taken out.

If spirits are not taken out in an hour after the time specified in the notice, a fresh one must be given.

Distillers neglecting to give notice, &c. to forfeit 100*l*.

Regulations in rectifying raw spirits taken out of warehouses.

On taking out spirits from warehouses to be rectified, allowance to be made of two gallons in every 100 for decrease.

Six gallons per ton allowed on rectifying spirits for exportation to foreign parts, and a greater decrease to be charged with double duty. 21 Geo. 3. c. 55. s. 32.

and for any extra deficiency not properly accounted for, a duty to be paid of 3 s. 6 d. per gallon.

Spirits may be sent from the warehouse of any maker of spirits to any other distiller, under the regulations herein mentioned.

spirits so taken out by any such distiller or distillers to be rectified or compounded, except such as can or may be accounted for by the allowance aforesaid, every such distiller and distillers shall be charged, and the officers of excise are hereby required to charge him, her, or them for all spirits so found to be deficient and not properly accounted for, with a duty at and after the rate of five shillings and sixpence per gallon: Provided always, that nothing in this act contained shall extend, or be deemed or construed to extend, to hinder any maker of spirits for such exportation as aforesaid, from sending such spirits out of his locked up warehouse to any other distiller, provided such maker of spirits sending the same, and the distiller who shall receive the same, do, before such spirits are taken out of the warehouse, give bond with sufficient security, to be approved of as any other security is directed by this act to be approved, in double the value of such spirits, and five shillings and sixpence per gallon for the due and fair exportation of such spirits from that part of *Great Britain* called *England*, to that part of *Great Britain* called *Scotland*, or from that part of *Great Britain* called *Scotland*, to that part of *Great Britain* called *England*, as the case may require, within three months next after the date of such respective bond; and provided leave for that purpose be first obtained in writing from the commissioners of excise in *England* or *Scotland* for the time being, as the case may require, and that notice thereof shall have been given to the officer of excise, under whose survey such distiller shall then be, twenty-four hours at the least, in order that such officer may receive the same into such distiller's stock; and provided such spirits be removed with a proper certificate from an officer of excise; and when such spirits shall be so received by such distiller, the same shall be under the like direction as to the rectification and exportation thereof, and all other matters and things, as if such spirits had been rectified and exported according to the regulations of this act by the maker thereof, and such distiller shall, for breach of any of the said directions, be subject to the like penalties as the maker of such spirits would have been for the like offences.

Distillers who have distilled all their wash into spirits for exportation, may make a fresh entry for home consumption, &c.

LIII. And be it further enacted by the authority aforesaid, That when any such distiller or distillers shall be desirous of distilling any spirits for home consumption, and shall have actually distilled into spirits all the wash, low wines, and feints in his, her, or their custody or possession, for the making of spirits for such exportation as aforesaid, and such spirits shall be locked up in the warehouse as herein-after is directed, he, she, or they may withdraw his, her, or their entry for such exportation, and shall be at liberty to make a fresh and like entry for making spirits for home consumption; and at the expiration of four days after such entry made, but not sooner, it shall and may be lawful for such distiller and distillers to begin to brew or mix materials for wash to be distilled into spirits for home consumption; and if any such distiller or distillers shall begin to brew or mix materials for wash, to be distilled into spirits for home consumption, without having made such entry, or contrary to any of the directions in that behalf aforesaid, he, she, or they shall, for every such offence, forfeit the sum of two hundred pounds.

200 l. penalty for acting contrary hereto.

Bond to be given for the due exportation of spirits.

Bonds for the exportation of spirits to foreign parts. 33 Geo. 2. c. 9. s. 9.

LIV. And be it further enacted by the authority aforesaid, That the exporter of any such spirits shall, immediately after the shipping the same, give bond, with sufficient security, to be approved of by the respective commissioners of excise in *England* and *Scotland*, or the major part of them, or the proper officer or officers of excise, in ten shillings per gallon for each and every gallon of such spirits; that the particular spirits so intended to be exported, and every part thereof, shall (the danger of the seas and enemies excepted) be shipped and exported

exported to the port or place to which the same respectively are intended to be exported, and shall not be exported or carried to any other place or country whatsoever; and shall not be unshipped, unladed, or put on board any other ship, vessel, or boat in *Great Britain*, (shipwreck and other unavoidable accident excepted), nor relanded in that part of *Great Britain* in which the same shall have been so made; which bond the officer of excise of the port from whence such spirits shall be exported, appointed for that purpose by the said respective commissioners of excise, or the major part of them respectively, for the time being, is hereby directed to take, in his Majesty's name, and to his Majesty's use; provided, that if, after the shipping any such spirits, the same, or any part thereof, shall be unshipped, unladed, or laid on land, or put into any other ship, vessel, or boat in *Great Britain*, (shipwreck or other unavoidable accident excepted), that then, and in every such case, over and above the penalty of the bond, which shall be levied and recovered to his Majesty's use, all such spirits which shall be so unshipped, unladed, or laid on land, or put into any other ship, vessel, or boat in *Great Britain*, (shipwreck or other unavoidable accident excepted), or the value thereof, shall be forfeited; and such spirits shall and may be seized by any officer or officers of excise.

If afterwards unshipped to be forfeited, or the value, over and above the penalty of the bond.

LV. And be it further enacted by the authority aforesaid, That such bonds shall be discharged upon the production of a certificate under the hands and seals of two or more of the commissioners of excise, in that part of *Great Britain* to which such spirits shall be so exported, testifying the due landing thereof; such production of such certificate to be made to the collector or other chief officer of excise of the port from whence such spirits were exported, within six months from the date of such bond, testifying such landing of such spirits; or such bonds shall be discharged upon proof that such spirits were taken by enemies, or perished in the sea, or by fire; the examination and proof thereof being left to the judgement of the commissioners of excise in *England* and *Scotland* respectively, or the major part of them respectively.

How bonds are to be discharged.

LVI. And be it further enacted by the authority aforesaid, That for every gallon, *English* wine measure, of spirits of a strength not exceeding that of one to ten over hydrometer proof, which shall be made or manufactured in that part of *Great Britain* called *Scotland*, and imported or brought from thence into that part of *Great Britain* called *England*, there shall be paid by the importer thereof, before the landing thereof, an excise duty of two shillings and nine-pence.

2s. 9d. per gallon to be paid for spirits imported from *Scotland* into *England*.

Additional duty of 5d. to 5th April 1792, and from thence till 800,000l. excise-quer bills shall be paid off by that and other

duties. 31 Geo. 3. c. 1. s. 1, 11, & 12.

If stronger than 1 to 10, (not exceeding 3 per cent.),

a further proportional duty to be charged, but if stronger than 3 per cent. above 1 to 10 forfeited, s. 60.

Former duties 2s. from 5th July 1786, 26 Geo. 3. c. 64. s. 33. (not in this collection), and 27 Geo. 3. c. 13. schedule F; and 6d. additional, 28 Geo. 3. c. 4. (not in this collection) from the passing of that act to 5th July 1788.

LVII. And be it further enacted by the authority aforesaid, That the proprietor or proprietors, importer or importers, consignee or consignees of spirits made or manufactured in that part of *Great Britain* called *Scotland*, and imported from thence into that part of *Great Britain* called *England*, within twenty days next after the arrival of the ship or vessel wherein any such spirits shall be so imported, within the port, in that part of *Great Britain* called *England*, where such spirits shall be intended to be landed, shall make due entry with the collector of excise of the said port of all such spirits on board of such ship or vessel belonging to such proprietor or proprietors, importer or importers, consignee or consignees; and shall then, or before, satisfy and pay the import duties of excise by this act imposed for or in respect of such spirits, and land the same; and if such prop-

Entry to be made of spirits imported from *Scotland*, and import duty to be paid, and the spirits landed in 20 days, or forfeited.

Entry and payment of duty for excisable liquors imported from foreign parts. See 31 Geo. 2. c. 36. s. 5.

Commissioners to cause such spirits to be publickly sold to the best bidder; and the overplus, after satisfying the duties, to be given the officer.

The commissioners may reward the officers, not exceeding 1 s. per gallon, if there be no overplus.

In entries of spirits imported from *Scotland*, the number of casks, and the particular number and mark of each, to be inserted, on pain of forfeiture.

No *British* spirits to be sent from *Scotland* to *England*, or from *England* to *Scotland*, by land, or in vessels of less than 70 tons, or in a cask containing less than 100 gallons, on penalty of forfeiture, with the vessels, boats, cattle, and carriages.

Size of ships and casks for exporting spirits to foreign parts, 33 Geo. 2. c. 9. s. 8.—For importing spirits from foreign parts. See 5 Geo. 3. c. 43. s. 27.

If such spirits be imported into *Scotland* from *England*, or into *England* from *Scotland*, of a strength greater than 1 to 10 over hydrometer proof, they are forfeited;

prietor or proprietors, importer or importers, consignee or consignees, shall neglect or refuse to make such entry, or to pay such duties, or to land such spirits within such twenty days, all such spirits shall be forfeited, together with the casks and packages containing the same, and shall and may be seized by any officer or officers of excise; and the said commissioners of excise in *England* shall cause all such spirits to be publickly sold to the best bidder, at such places as they shall think proper, for and towards satisfying the import duties by this act imposed for or in respect of such spirits, and the overplus, if any, shall be applied to and for the benefit of the officer or officers of excise who shall seize the same; and in case the money arising from such sale of such spirits shall not be sufficient to satisfy, or shall barely satisfy, the said import duties, then and in such case the officer or officers of excise, who shall seize such spirits, shall be rewarded in such manner as the said commissioners of excise shall think proper; such reward not exceeding one shilling per gallon, and to be in lieu of all other allowances.

LVIII. And be it further enacted by the authority aforesaid, That in all entries so to be made of any spirits made or manufactured in that part of *Great Britain* called *Scotland*, and imported from thence into that part of *Great Britain* called *England*, the number of casks or other packages containing such spirits, with the particular numbers and marks of each of them, on board of each respective ship or vessel in which the same shall be so imported, shall be inserted, on pain, for every neglect or refusal thereof, to forfeit all such spirits, with the cask or other package wherein the same shall be contained, and the same shall and may be seized by any officer or officers of excise.

LIX. And be it further enacted by the authority aforesaid, That no spirits, whether raw, rectified, or compounded, made in that part of *Great Britain* called *Scotland*, shall be removed or carried from that part of *Great Britain* called *Scotland* to that part of *Great Britain* called *England*, by land carriage, nor shall any spirits made or manufactured in that part of *Great Britain* called *England*, be removed or carried from thence to that part of *Great Britain* called *Scotland*, by land carriage, nor any spirits made or manufactured in that part of *Great Britain* called *Scotland*, be imported or brought into that part of *Great Britain* called *England*, nor any spirits made or manufactured in that part of *Great Britain* called *England*, be imported or brought into that part of *Great Britain* called *Scotland*, in any ship, vessel, or boat of any less burthen than seventy tons, or in any cask or package which shall not contain one hundred gallons of such spirits at the least, on pain of forfeiture of all such spirits as shall be so removed or carried, or imported or brought contrary to any or either of the prohibitions aforesaid, together with the casks or packages containing such spirits, and the ships, vessels, or boats, horses, cattle, and carriages employed in such importation, removal, or carriage thereof; and such spirits, casks, packages, ships, vessels, boats, horses, cattle, and carriages shall and may be seized by any officer or officers of excise.

LX. And be it further enacted by the authority aforesaid, That no spirits made or manufactured in that part of *Great Britain* called *England*, shall be imported or brought into that part of *Great Britain* called *Scotland*, of a strength exceeding that of one to ten over hydrometer proof, nor shall any spirits made or manufactured in that part of *Great Britain* called *Scotland*, be imported or brought into that part of *Great Britain* called *England*, except as herein-after provided, of a strength exceeding that of one to ten over hydrometer proof, on pain of forfeiture of all such spirits, together with the casks and packages containing the same; and such spirits, casks, and

packages shall and may be seized by any officer or officers of excise: Provided always, That if the strength of any spirits, manufactured and imported from that part of *Great Britain* called *Scotland*, into that part of *Great Britain* called *England* as aforesaid, shall be greater than that of one to ten over hydrometer proof, and such excess shall not exceed three *per centum* over and above the said strength of one to ten over hydrometer proof as aforesaid, then and in such case the said spirits shall not be forfeited, but shall be charged with a further duty proportioned to their said surplus strength.

LXI. And be it further enacted by the authority aforesaid, That when any spirits, made or manufactured in that part of *Great Britain* called *England*, shall be sent by water from that part of *Great Britain* called *England* to that part of *Great Britain* called *Scotland*, or any spirits made or manufactured in that part of *Great Britain* called *Scotland*, shall be sent by water from thence to that part of *Great Britain* called *England*, the same shall be accompanied with a permit from the proper officer of excise, or, in default thereof, such spirits, with the casks and packages containing the same, shall be forfeited, and shall and may be seized by any officer or officers of excise: Provided always, That no such spirits shall be liable to seizure for or on account of any small difference or deficiency in the gauge of such spirits at the time of their arrival in port, when the same shall be proved to have been occasioned by accident and without fraud.

LXII. And be it further enacted by the authority aforesaid, That the commissioners of excise in *Scotland* shall, within the space of one month after the time of granting any permit for the removal of any *British*-made spirits from any port or place in *Scotland* to any port or place in *England*, transmit the counterpart of such permit, or cause the same to be transmitted to the commissioners of excise in *England*, in order that the said commissioners in *England* may, and they are hereby directed and required to cause some proper officer or officers to examine and cheque therewith the permit by which such spirits shall have been removed as aforesaid, and also in order that a further cheque may be had upon the removal of such spirits, a duplicate of such clearance shall be forthwith transmitted to the proper officer or officers of the customs, at the port in *England* where such spirits are intended to be landed, who are hereby authorized and required to compare the same with the spirits on their arrival.

LXIII. 'And whereas the manufacture of spirits, commonly called *Maidstone Geneva*, established at *Maidstone* in the County of *Kent*, by *George Bishop* of that place, which manufacture is essentially different from any other manufacture of spirits in *Great Britain*, as well with respect to the quality of the liquor as to the process by which it is made: And whereas the said manufacture requires so large a proportion of wash to produce a given quantity of spirits, as to render it impossible to continue the said manufacture if the rates of duties prescribed by the said act, made in the twenty-sixth year of the reign of his present Majesty, and continued by this act, be collected on each gallon of wash; be it therefore enacted by the authority aforesaid, That, during the continuance of this act, there shall be paid by the said *George Bishop*, for every ninety-six gallons of wash which he shall produce from a weight of malt or other corn, including the bran thereof, and not exceeding one hundred and twelve pounds, the sum of sixteen shillings and four-pence, being at the rate of two-pence and one sixth part of a farthing *per gallon*.

which from 112 lb. of corn, including the bran, and be allowed a credit of 3 gallons of spirits at 1 in 7; and the same duty by the consolidation act, 27 Geo. 3. c. 13. schedule F. (Spirits).—By 24 Geo. 3. stat. 2. c. 46. s. 34. it reads 15s. for 72 gallons from 112 lb. of corn, and credit of 6 of spirits at 1 to 10. N. B. The clauses of 24 and 26 Geo. 3. which are here quoted, are not in the present collection.

but not in the latter case, if the excess should not exceed 3 *per centum* over that strength; but to be charged with a further duty in proportion.

Such spirits sent by water from *England* to *Scotland*, and vice versa, to be accompanied with a permit, on penalty of forfeiture. Counterparts of permits, next clause.

Permits for spirits in general. 6 Geo. 1. c. 21. s. 16.

Notice of receiving Scotch spirits, and attending to see them reduced. 26 Geo. 3. c. 73. s. 40.

Spirits not liable to seizure for a small deficiency in the gauge by accident.

Counterparts of permits for exporting spirits from *Scotland* to *England* to be transmitted to the commissioners of excise in *England*;

and a duplicate of the clearance to be sent to the officers of the customs at the port of landing in *England*, to be compared.

Mr. *George Bishop* of *Maidstone*, to pay 16s. 2d. for every 96 gallons of wash made from not more than 112 lb. of corn, including the bran, being 2d. and 1-6th of a farthing *per gallon*.

Additional duty of 2s. 8½d. to 5th April 1792, and from thence till 800,000l. exchequer bills shall be paid off by that and other duties. 31 Geo. 3. c. 1. s. 11, 12.

Credit of spirits for 112 lb. of corn, next clause.

By 26 Geo. 3. c. 73a s. 47 & 48, Mr. *Bishop* was to pay 18s. for every 72 gallons of

For every 112 lb. of corn a credit to be allowed him of 8 gallons and 1-3d of spirits of 1 in 6 under hydrometer proof.

If he sells spirits stronger than 1 in 6 under hydrometer proof, to be forfeited, with the cattle and carriages.

If any rectifier sell or send out stronger than 1 in 5, the spirits to be forfeited, and treble value. 30 Geo. 3. c. 37. s. 6.

Undue excess of his stock to be forfeited.

Twelve hours notice of his using malt for making wort to be given, on penalty of 200l.

A still to be provided by Mr. Bishop to enable the officers to ascertain the strength of wort, &c. and if 24 gallons of wash produce more than 2 1-8th spirits of 1 in 6, the whole to be charged at 1 s. per gallon.

It was by 26 Geo. 3. c. 73. s. 52. 2 1/2 of 1 in 7. and charge the same as here if otherwise; and by 24 Geo. 3. stat. 2. c. 46. s. 37. 2 of 1 to 10, and charge if otherwise, 10d. per gallon.

Mr. Bishop not to distil at any other than his present manufactory, or use larger utensils than he now uses.

Duties to be under the commissioners of excise.

LXIV. And be it further enacted by the authority aforesaid, That for every one hundred and twelve pounds weight of malt or other corn, before the same is separated from the bran thereof, so used by the said *George Bishop*, he shall be allowed a credit in the books of the proper officer or officers of excise, of not more than eight gallons and one third part of a gallon of spirits, at the strength of one in six under hydrometer proof.

LXV. And be it further enacted by the authority aforesaid, That the said *George Bishop* shall not sell or send out any spirits whatsoever of a greater degree of strength than that of one in six under hydrometer proof; and if the said *George Bishop* shall sell or send out any spirits whatsoever, contrary to the true intent and meaning of this act, such spirits, together with the casks and vessels containing the same, and the horses, cattle, carts, and carriages made use of in the removal thereof, shall be forfeited, and shall and may be seized by any officer or officers of excise.

LXVI. And be it further enacted by the authority aforesaid, That if, on casting up the stock of the said *George Bishop*, any officer or officers of excise shall find the quantity of spirits contained in such stock to exceed the quantity for which the said *George Bishop* is intitled to credit, at the strength of one in six under hydrometer proof, after deducting and allowing for the quantity of spirits for which permit shall have been granted to the said *George Bishop*, then, and in every such case, the excess found shall be forfeited, and shall and may be seized by any officer or officers of excise.

LXVII. And be it further enacted by the authority aforesaid, That before the said *George Bishop* shall make use of any malt or corn for the purpose of making any wort or wash, he shall give twelve hours notice in writing to the officer of excise under whose survey he shall then be, of his intention to use the same, in order that the said officer may attend to weigh such malt or corn; and if the said *George Bishop* shall neglect to give such notice as aforesaid, he shall, for every such neglect, forfeit the sum of two hundred pounds.

LXVIII. And be it further enacted by the authority aforesaid, That, for the purpose of enabling the proper officer or officers of excise to ascertain the strength of the wash on which such duty as aforesaid shall have been charged, the said *George Bishop* shall provide, and from time to time keep, in his distillery house at *Maidstone* aforesaid, a small still, with a worm and tub complete, of a size sufficient to distil at one time twenty-four gallons of wash, and which quantity of wash such officer or officers is and are hereby impowered to take and distil for the purpose aforesaid, when and as often as he or they shall think fit; and if twenty-four gallons of such wash so distilled shall be found to produce more than two gallons and one eighth of a gallon of spirits, at the strength of one in six under hydrometer proof, then the whole quantity of wash from which such twenty-four gallons were taken, shall be charged by the proper officer or officers of excise with a duty of one shilling per gallon, and which shall become payable immediately on such charge being made.

LXIX. And be it further enacted, That it shall not be lawful for the said *George Bishop*, during the continuance of this act, to carry on the trade of distilling *Geneva* in any other place or places than those now occupied by him for that purpose at *Maidstone*, or therein use any stills, backs, or other utensils, of larger dimensions than those now in use in the said manufactory.

LXX. And be it further enacted by the authority aforesaid, That such of the duties by this act imposed as shall arise in that part of
Great

Great Britain called *England*, shall be under the management of the commissioners of excise in *England* for the time being; and such thereof as shall arise in that part of *Great Britain* called *Scotland*, shall be under the management of the commissioners of excise in *Scotland* for the time being.

LXXI. And be it further enacted by the authority aforesaid, That if any distiller or distillers who shall make or distil, in that part of *Great Britain* called *England*, any spirits for home consumption, shall, within the year which shall end on the fifth day of *July* one thousand seven hundred and eighty-nine, extract more than nineteen gallons of spirits of the strength of one to ten over hydrometer proof, for every hundred gallons of wash, within the time aforesaid, found in his, her, or their custody or possession, he, she, or they shall forfeit the sum of five shillings for every gallon of spirits so extracted above the proportion aforesaid.

cyder, &c. 15; melasses 22; and other foreign materials 20. 26 Geo. 3. c. 73. s. 25.

If more than 19 gallons of spirit, of the strength of 1 to 10 over hydrometer proof, for home consumption, be extracted from 100 gallons of wash, 5s. per gallon to be forfeited for the excess.

For every 100 of wash from corn or tiths, a credit to be given of 20 of spirits of 1 to 10; 26 Geo. 3. c. 73. s. 25.

LXXVII. And whereas, by an act made in the twenty-first year of the reign of his present Majesty, intituled, *An act for repealing the duties payable upon chocolate made in Great Britain, and for granting certain inland duties upon cocoa nuts in lieu thereof; for the better and more effectual securing the revenue of excise, and of the inland duties under the management of the commissioners of excise, and for preventing frauds therein; for the more punctual and ready payment of the allowances to be made to brewers out of the additional duties imposed on malt; and for rectifying a mistake in an act, made in this present session of Parliament, with respect to the exempting of candles from the additional duty of five pounds per centum upon the duties of excise imposed by the said act*, reciting, That by an act passed in the second year of his present Majesty's reign, intituled, *An act for more effectually preventing the excessive use of spirituous liquors for home consumption, by laying additional duties upon spirits made in Great Britain, or imported into the same; and for better regulating and encouraging the exportation of British made spirits; and for securing the payment of the duties upon spirituous liquors*, it was, amongst other things, enacted, That, to prevent distillers, who made spirits for exportation, from fraudulently removing wash, low wines, or spirits, the officers of excise should, from time to time, make a charge from the apparent decrease of the wash of any such distiller or distillers, except such decrease did really and truly arise from accident; and that the officers of excise were prevented from making true charges upon decreases in the wash of such distillers, for want of some certain rule of ascertaining the true proportion of spirits that ought to be produced from a certain quantity of wash, for the better enabling such officers to make true charges on the apparent decreases of wash discovered at the still house or still houses of every distiller or distillers making spirits for exportation, it was enacted, That, from and after the twentieth day of *July* one thousand seven hundred and eighty-one, every distiller and distillers who, at any time between the first day of *October* and the first day of *June* in each year, should make or distil spirits for exportation, should, for every six gallons of wash, within the time aforesaid, found in his custody, produce to the sight of the officer or officers of excise at least one gallon of spirits; and that every distiller and distillers who, at any time between the first day of *June* and the first day of *October* in each year, should make or distil spirits for exportation, should, for every seven gallons of wash, within the time last aforesaid, found in his custody, produce to the sight of the officer or officers of excise at least one gallon of spirits, such spirits to be in each case of the

21 Geo. 3. c. 55. s. 31. (Distiller for exportation between 1st October and 1st June, to produce 1 of spirits of 1 in 7 for 6 of wash, and between 1st June and 1st October, 1 for 7; and if there is any deficiency, to be charged for the wash missing as for home consumption).

2 Geo. 3. c. 5. s. 26.

' strength of one to six under hydrometer proof; and that in every
 ' case where the produce of the spirits extracted by any such distiller
 ' or distillers, within those respective times, should fall short of the
 ' proportions before mentioned, every such distiller or distillers should
 ' be, and he and they was and were thereby chargeable with and
 ' should pay duty for every gallon of such wash which, within the
 ' respective times aforesaid, should be missing, over and above the
 ' said six gallons, and seven gallons respectively, at the same rate as
 ' the duty was chargeable and payable upon the decrease of wash
 ' discovered at the still-houses of distillers who distilled low wines and
 ' spirits for home consumption; and the officers of excise are thereby
 ' required, in such cases, to make the presumptive charges, as well
 ' for the low wines, as also for the spirits, upon every gallon of wash
 ' respectively so missing as aforesaid, in like manner as distillers work-
 ' ing for home consumption were then charged upon decreases of
 ' wash; which said duties, on the said low wines and spirits, so to be
 ' charged as aforesaid, should be paid by every such distiller or distil-
 ' lers, at the respective times and in the same manner, and under
 ' the like rules, regulations, penalties, and forfeitures, as the duties
 ' charged on distillers who distilled for home consumption were then
 ' made payable: And whereas it has been found by experience that
 ' the proportions of spirits by the said act prescribed are much
 ' lower than the apparent decrease of such wash would warrant, and
 ' it is therefore expedient to provide the proportions herein-after men-
 ' tioned in lieu thereof; be it therefore enacted by the authority
 aforesaid, That, from and after the fifth day of *July* one thousand
 seven hundred and eighty-eight, all and every distiller and distillers,
 who at any time between the fifteenth day of *November* inclusive, in
 any one year, and the fifteenth day of *May* exclusive, in the next
 succeeding year, shall make or distil spirits for exportation to foreign
 parts, shall, for every nine gallons of wash within the time last afore-
 said, found in his, her, or their custody, produce to the sight of the
 officer or officers of excise at least two gallons of spirits; and that
 all and every distiller and distillers, who at any time between the
 fifteenth day of *May* inclusive, in any one year, and the fifteenth day
 of *November* exclusive, in the same year, shall make or distil spirits
 for such exportation, shall, for every six gallons of wash within the
 time last aforesaid, found in his, her, or their custody, produce to
 the sight of the officer or officers of excise at least one gallon of spirits,
 such spirits to be in each case of the strength of one to six under hy-
 drometer proof, and that in every case where the produce of the spirits
 extracted by any such distiller or distillers within those respective
 times, shall fall short of the proportions herein-before prescribed,
 every such distiller and distillers shall be, and he, she, and they is
 and are hereby chargeable with and shall pay duty for every gallon
 of such wash which, within the respective times aforesaid, shall be
 missing over and above the said nine gallons and six gallons respectively,
 at and after the rate of one shilling and sixpence *per* gallon; and the
 officer and officers of excise shall charge such duty and duties upon
 such distiller and distillers accordingly, and he, she, and they shall
 pay the same within one week next after the same shall be charged or
 incurred.

Distillers for expor-
 tation to foreign
 parts to produce to
 the officer between
 15th *November* and
 15th *May*, 2 of spi-
 rits of 1 in 7 for 9 of
 wash, and between
 15th *May* and 15th
November, 1 for 6,

or to pay 1 s. 6 d.
 for each gallon of
 wash missing.

No allowance for wa-
 ter, or any other fluid,
 but the whole charge
 of the still to be con-
 sidered as wash. 26
Geo. 3. c. 73. s. 24.

Duties on wash for
 home consumption. See
 26 *Geo.* 3. c. 73. s. 1.

Distillers, rectifiers,
 or dealers in spirits,
 by themselves or ser-
 vants, obstructing of-
 ficers in the due exe-
 cution of any act, to
 forfeit 200 l.

The same. 26 *Geo.* 3.
 c. 73. s. 71.

LXXVIII. And be it further enacted by the authority aforesaid,
 That if any distiller or maker, or distillers or makers of low wines
 or spirits, or any rectifier or compounder, or rectifiers or compounders
 of, or dealer or dealers in spirits, or any workman or servant belong-
 ing to him, her, or them, shall obstruct, assault, resist, oppose,
 molest, or hinder any officer or officers of excise, in the due execution
 of

of any of the several powers and authorities given or granted to such officer or officers, by this or any other act now in force, relating to distillers, rectifiers or compounders of spirits, or to dealers in spirits or strong waters, every such distiller or maker, rectifier or compounder, or dealer shall (except in such cases for which any other penalty or penalties are herein-before provided) forfeit for every such offence the sum of two hundred pounds.

LXXXI. And be it further enacted by the authority aforesaid, That if any action or suit shall be brought or commenced against any person or persons for any thing by him, her, or them done by virtue or in pursuance of this act, such action or suit shall be commenced within three months next after the matter or thing done, and shall be laid in the proper county; and the defendant or defendants in such action or suit shall or may plead the general issue, and give this act and the special matter in evidence at any trial to be had thereupon; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall discontinue his, her, or their action or actions, or be nonsuited, or judgement shall be given against him, her, or them, upon demurrer or otherwise, then such defendant or defendants shall have treble costs awarded to him, her, or them, against such plaintiff or plaintiffs.

LXXXII. And be it further enacted by the authority aforesaid, That all fines, penalties, and forfeitures, by this act created or imposed, shall be sued for, levied, recovered, or mitigated, by such ways, means, and methods, as any fine, penalty, or forfeiture, is or may be recovered or mitigated, by any law or laws of excise, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland* respectively; and that one moiety of every such fine, penalty, or forfeiture (not otherwise directed by this act), shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall discover, inform, or sue for the same.

LXXXIII. And be it further enacted by the authority aforesaid, That all the powers, authorities, methods, rules, directions, regulations, penalties, forfeitures, provisions, clauses, matters, and things, which in or by any act or acts of Parliament relating to the making of spirits for exportation to foreign parts, or carrying such spirits coastwise, or to the duties upon wort or wash brewed or made for extracting spirits for home consumption, or relating to the duties upon low wines and spirits for home consumption, in force at the time of passing of an act made in the twenty-fourth year of the reign of his present Majesty, intituled, *An act to discontinue, for a limited time, the payment of the duties upon low wines and spirits for home consumption, and for granting and securing the due payment of other duties in lieu thereof; and for the better regulation of the making and vending British spirits, as well for home consumption as for exportation, and for destroying all home made and foreign spirits after the condemnation thereof; and for vesting in his Majesty the duties of excise within the lands of Ferintosh in the county of Inverness; and for discontinuing, for a limited time, certain imposts and duties upon rum and spirits imported from the West Indies; or in or by the said act made in the twenty-sixth year of the reign of his present Majesty, intituled, An act to discontinue, for a limited time, the payment of the duties upon low wines and spirits for home consumption, and for granting and securing the due payment of other duties in lieu thereof; and for the better regulation of the making and vending British spirits; and for discontinuing, for a limited time, certain imposts and duties upon rum and spirits imported from the West Indies; are contained, provided, settled, or established, for making, assailing, raising,*

Limitation of actions to three months.

General issue and treble costs.

The same limitation, general issue, and treble costs, with notice of action and other regulations in all cases of customs or excise. 28 Geo. 3. c. 37. s. 23. and the following clauses.

How fines are to be recovered and applied.

Summary jurisdiction. See 12 Car. 2. c. 24. s. 45.

The regulations, &c. relating to making spirits for exportation, &c. or to the duties on wash, low wines, or spirits for home consumption, in force at passing of

24 Geo. 3. sess. 2. c. 46.

and those contained in 26 Geo. 3. c. 71. relating to levying duties, &c.

to be applied to the execution of this act.

raising, levying, collecting, paying, recovering, adjudging, mitigating, ascertaining, enforcing, or securing the rates or duties thereby imposed, or hereby continued, and for preventing, detecting, and punishing frauds relating thereto, and not being expressly altered, repealed, changed, or controlled by this act, or not being repugnant to any of the matters, clauses, provisions, or regulations in this act contained, shall be and continue in full force, and be duly observed, practised, applied, used, and put in execution throughout *Great Britain*, in and for the managing, assessing, raising, levying, collecting, paying, recovering, adjudging, mitigating, ascertaining, enforcing, and securing the said several duties by this act imposed or continued; and for preventing, detecting, and punishing frauds relating thereto, so far as the same are applicable thereunto respectively, as fully and effectually, to all intents and purposes, as if all and every the said powers, authorities, methods, rules, directions, regulations, penalties, forfeitures, provisions, clauses, matters, and things, had been expressly inserted and re-enacted in this act.

Powers of 12 Car. 2. c. 24. and other excise laws, to extend to this act.

LXXXIV. And be it further enacted by the authority aforesaid, That all and every the powers, directions, rules, penalties, forfeitures, clauses, matters, and things, which, in and by an act, made in the twelfth year of the reign of King *Charles* the second, intituled, *An act for taking away the court of wards and liveries, and tenures in capite, and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to his Majesty's revenue of excise upon beer, ale, and other liquors, are provided and established for managing, raising, levying, collecting, mitigating or recovering, adjudging or ascertaining the duties thereby granted, or any of them, (other than and in such cases for which such penalties or provisions are made and provided by this act), shall be practised, used, and put in execution, in and for the managing, raising, levying, collecting, mitigating, recovering, and paying the said duties hereby granted, as fully and effectually, to all intents and purposes, as if all and every the said powers, rules, directions, penalties, forfeitures, clauses, matters, and things, were particularly repeated and re-enacted in this present act.

Duties to be paid into the exchequer, and carried to the consolidated fund.

General rules for paying excise duties into the exchequer. 4 W. & M. c. 3. s. 4.

LXXXV. And be it further enacted by the authority aforesaid, That all the money arising by the duties by this act imposed (the necessary charges of raising and accounting for the same excepted) shall, from time to time, be paid into the receipt of his Majesty's exchequer at *Westminster*; and the said monies so paid into the said receipt of exchequer as aforesaid, shall be carried to, and made part of the fund called *The Consolidated Fund*.

Act to commence, as to all matters where no special commencement is provided, from July 5, 1788,

LXXXVI. And be it further enacted by the authority aforesaid, That this act shall commence and take effect, as to all such matters and things therein contained, in respect whereof no special commencement is hereby directed or provided, from and immediately after the fifth day of *July* one thousand seven hundred and eighty-eight, and shall remain and continue in force, as to all such matters and things therein contained, in respect whereof it is not hereby otherwise directed, for the space of one year, to be computed from that day.

and continue in force one year.

Continued to 5th July 1790, by 29 Geo. 3. c. 45. s. 7; to 5th July 1791, by 30 Geo. 3. c. 37. s. 9; and to 5th July 1793, by 31 Geo. 3. c. 1. s. 9.

Anno vicefimo octavo

G E O R G I I III. Regis.

C A P. XLIX.

An Act to enable Justices of the Peace to act as such, in certain Cases, out of the Limits of the Counties in which they actually are.

‘ W H E R E A S the administration of justice is frequently obstructed for want of resident justices of the peace, and might be much furthered in case the justices acting for two or more adjoining counties are enabled to act for the same, if personally present in either of those in which they act;’ for remedy whereof, in future, may it please your Majesty that it may be enacted; and be it enacted by the King’s most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That, from and after the passing of this act, it shall and may be lawful for any justice or justices of the peace, acting as such for any two or more counties being adjoining counties, to act as a justice or justices of the peace in all matters and things whatsoever, concerning or in any wise relating to any or either of the said counties, and that all act and acts of such justice or justices of the peace, and the act and acts of any constable or other officer in obedience thereto, shall be as valid, good, and effectual in the law, to all intents and purposes whatsoever, as if such act or acts of the said justice or justices had been done in the county or counties to which such act or acts more particularly relate; and all constables and other officers of the said county or counties to which such act or acts relate, are hereby authorized and required to obey the warrants, orders, directions, act and acts of such justice or justices so granted, given and done, and to do and perform their several offices and duties, under the pains and penalties to which any constable or other officer may be liable for a neglect of duty: Provided always, That such justice or justices be personally resident in one of the said counties at the time of doing such act or acts: Provided also, That the warrants, orders, or directions, so to be given and granted, be directed and given in the first instance to the constable or other officer of the county to which the same more particularly relate.

cutel where they are found, in the same manner as where the offence was committed.

II. And be it further enacted by the authority aforesaid, That, from and after the passing of this act, it shall and may be lawful for any constable, tythingman, headborough, or other peace officer, or any other person or persons apprehending or taking into custody any person or persons offending against law, and whom they lawfully may and ought to apprehend and take into custody by virtue of his or their office or offices, or otherwise howsoever, to convey and take the person or persons so apprehended or taken into custody as aforesaid, to any justice or justices of the peace acting for the said county, and resident in such adjoining county, as aforesaid; and the said constables, tythingmen, headboroughs, and other peace officers, and all and every

Justices for adjoining counties may act in all matters arising in either of such counties,

and their acts to be as valid as it done in the county to which they relate;

provided they reside in one of the said counties at the time of acting, and the warrants, &c. be delivered to the officer of the proper county.

Offenders in excise cases may be prosecuted
18 Geo. 2. c. 26 s. 13.

Constables, &c. may carry offenders before justices acting for the county, and resident in the adjacent county.

other person or persons, are hereby authorised, impowered, and required, in all such cases, so to act in all things as if the said justice or justices of the peace was or were resident within the said county to which they respectively belong; and all and every person or persons obstructing or hindering the said constables, tythingmen, headboroughs, or other peace officers, in the execution of their respective offices, in the said county or counties adjoining as aforesaid, shall be, and are hereby made liable to the same pains and penalties, for such obstruction and hindrance of the said officers in the execution of their respective offices, as if the same had been committed in the county for which the said constables, tythingmen, headboroughs, or other peace officers, were appointed to act.

Sheriffs, &c. may convey offenders through adjoining counties to the gaol of the county where the offence was committed.

III. And be it further enacted by the authority aforesaid, That, from and after the passing of this act, it shall and may be lawful for any sheriff, or other person or persons deputed by him, or acting under his authority, constable, headborough, tythingman, or other peace officer, or any other person or persons lawfully taking into, or having in his or their custody respectively, any person or persons offending against law, and whom he or they may or might lawfully convey to gaol, or any place of safe custody, to convey or take the said person or persons so in custody as aforesaid, into and through any part or parts of the said county or counties so adjoining in their way to such gaol or place of safe custody within the county wherein such offence was done or committed; and all and every person or persons escaping from such custody as aforesaid, or aiding or assisting such escape or escapes, or rescuing such person or persons so in custody as aforesaid, shall be subject to the like pains and penalties for such escape or escapes, and for such aid and assistance so given as aforesaid, and for such rescue and rescues, as if the said escape or escapes had happened, or such aid and assistance had been given, or such rescue or rescues made, in the county wherein such offence was done or committed.

9 Geo. 1. c. 7. s. 3. (Not in this collection). (Justices dwelling in any city, &c. being a county of itself, within a county at large, may grant warrants, and make orders, &c. for any matters in which one or more justices may act at his own dwelling-house).

Justices for counties at large may act as such within any city, &c. being a county of itself, situate therein or adjoining to such county;

but are not to act in matters arising within such city, &c. if they are not also justices for the same.

IV. And whereas by an act passed in the ninth year of the reign of King George the first, (intituled, *An act for amending the laws relating to the settlement, employment, and relief of the poor*), provision is made for enabling justices of the peace, dwelling in any city or other precinct, being a county of itself, situate within a county at large, to act as such justices for the county at large, at certain places within such city, town, or other precinct: And whereas such provisions have been found beneficial to the publick, but doubts have arisen with respect to the construction of the said act in certain cases; for the removing whereof, be it enacted, That, from and after the passing of this act, it shall and may be lawful for any justice or justices of the peace, acting for any county at large, to act as such at any place within any city, town, or other precinct, being a county of itself, and situate within, surrounded by, or adjoining to any such county at large; and that all and every such act and acts, matters and things, done by such justice or justices of the peace for the said county at large, within such city, town, or other precinct, shall be as valid and effectual in the law, as if the same had been done within the said county at large to all intents and purposes whatsoever: Provided always, That nothing in this act contained shall extend to give power to the justices of the peace for any county at large, not being justices for such city, town, or other precinct, or any constable or other officer acting under them, to act or intermeddle in any matters or things arising within any such city, town, or precinct, in any manner whatsoever.

Anno vicefimo nono

G E O R G I I I. Regis.

C A P. X.

An Act for continuing and granting to His Majesty certain Duties upon Malt, Mum, Cyder, and Perry, for the Service of the Year One thousand seven hundred and eighty-nine.

[The clauses here printed are repeated in the annual malt act.]

SECT. XVII. **A**ND whereas by a clause in an act, made in the twelfth year of the reign of her late Majesty Queen Anne, intituled, *An act for granting to her Majesty duties upon malt, mum, cyder, and perry, for the service of the year one thousand seven hundred and thirteen; and for making forth duplicates of lottery tickets lost, burnt, or destroyed; and for enlarging the time for adjusting claims in several lottery acts, and to punish the counterfeiting or forging of lottery orders; and for explaining a late act in relation to stamp-duties on customary estates which pass by deed and copy; it was enacted, That if any maltster or maker of malt for sale, during the continuance of the duties on malt by the said act granted, should tread, ram, or otherwise force together in the cistern, uting-fat, or couch, any corn steeping or steeped in order to the making into malt; every such maltster or maker of malt for sale, should, for every such offence, forfeit and lose the sum of two shillings and sixpence for every bushel of corn steeping or steeped that should be so pressed, trodden, rammed, or forced: And whereas by one other clause in an act, made in the sixth year of the reign of his late Majesty King George the first, intituled, *An act for preventing frauds and abuses in the publick revenues of excise, customs, stamp-duties, post office, and house money, it was enacted and declared, That if, from and after the four and twentieth day of June one thousand seven hundred and twenty, any corn in any cistern or uting-fat, steeping or steeped, in order to the making thereof into malt, by any maltster or maker of malt, (other than compounders for the duty on malt), was or should be found so hard, close, and compact, as it could not be unless the same had by some means or other been forced together to prevent the rising and swelling thereof, every maltster and maker of malt, (other than compounders for the duty on malt), where the same shall be so found, should, in every such case, forfeit and lose the sum of two shillings and sixpence per bushel for every bushel of such corn steeping or steeped, which should be found so hard, close, and compact, as aforesaid; which said recited clauses have been duly continued, and are still in force: And whereas by the last recited clause no penalty is provided where corn steeped, in order to the making thereof into malt, should be found in the couch so hard, close, and compact, as it could not be unless the same had by some means or other been forced together to prevent the rising and swelling thereof; and the penalties provided by the said recited clauses have, by experience, been found**

12 Ann. stat. 7. c. 2. s. 18. (*Treading, ramming, or otherwise forcing the corn in the cistern or couch, 2 s. 6 d. every bushel*);

6 Geo. 1. c. 21. s. 8. (*If corn found in the cistern so hard, close, and compact, as it could not be unless forced together, 2 s. 6 d. every bushel*).

ineffectual

5 s. per bushel penalty on all corn trodden, rammed, or forced, or found in the cistern or couch so hard and compact, as it could not be unless the same had been forced together to prevent the rising and swelling; and proof of its being so found conclusive evidence.

Allowances on the gage in the cistern or couch, 12 Ann. stat. 1. c. 2. s. 20. — Mixing steepings. Same act, s. 16.

How penalties are to be recovered.

Summary jurisdiction. See 12 Car. 2. c. 24. s. 45.

27 Geo. 3. c. 13. schedule F. (19 s. 2 d. per hogshead imposed on cyder or perry sent to factors or agents who receive it to be sold or disposed of).

Where the duty granted by this act on cyder or perry in custody of a factor shall be certified to have been charged, the factor shall be discharged thereof; and

‘ ineffectual to prevent the fraudulent practice of pressing, treading, ramming, or otherwise forcing together in the cistern, uting-fat, or couch, the corn or grain steeping or steeped, in order to the making thereof into malt, to the prejudice of his Majesty’s revenue, and discouragement of the fair traders;’ be it therefore enacted and declared by the authority aforesaid, That, from and after the twenty-third day of *June* one thousand seven hundred and eighty-nine, if any maltster or maker of malt shall tread, ram, or otherwise force together in the cistern, uting-fat, or couch, any corn or grain, steeping or steeped in order to the making thereof into malt, every such maltster or maker of malt shall forfeit and lose the sum of five shillings for every bushel of corn or grain steeping, or steeped, that shall be so trodden, rammed, or forced together; or if any corn or grain, in any cistern, uting-fat, or couch, steeping or steeped in order to the making thereof into malt, by any maltster or maker of malt, is or shall be found so hard, close, and compact, as it could not be unless the same had by some means or other been forced together to prevent the rising and swelling thereof, every maltster and maker of malt, where the same shall be so found, shall, in every such case, forfeit and lose the sum of five shillings for every bushel of such corn or grain, steeping or steeped, which shall be found so hard, close, and compact, as aforesaid; and proof being made thereof, the same shall be deemed conclusive evidence of the fact, and shall subject the maltster or maker of malt to the aforesaid penalty of five shillings *per* bushel.

XIX. And be it further enacted by the authority aforesaid, That all fines, penalties, and forfeitures, for any offences against this act, shall be sued for, levied, and recovered, or mitigated, by the same ways, means, and methods, as any penalty or forfeiture given by any of the laws of excise upon beer, ale, and other liquors, can or may be sued for, levied, recovered, or mitigated, or by any law or laws of excise, or by action of debt, bill, plaint, or information, in any of his Majesty’s courts of record at *Westminster*; and that one moiety of such fines, penalties, and forfeitures, shall be to the use of his Majesty, his heirs and successors, and the other moiety to him or them that shall discover, inform, or sue for the same.

XXII. ‘ And whereas by an act, made in the twenty-seventh year of his Majesty’s reign, intituled, *An act for repealing the several duties of customs and excise, and granting other duties in lieu thereof, and for applying the said duties, together with the other duties composing the publick revenue; for permitting the importation of certain goods, wares, and merchandize, the produce or manufacture of the European dominions of the French King, into this kingdom; and for applying certain unclaimed monies, remaining in the exchequer for the payment of annuities on lives, to the reduction of the national debt*; an excise duty of nineteen shillings and two-pence is imposed for every hogshead of cyder or perry which shall be made in *Great Britain*, and sent or consigned to any factor or agent who shall receive the same to sell or dispose of, to be paid by such factor or agent: And whereas it is expedient to secure the cyder and perry in the possession of such factors and agents from being liable to a greater duty than the said duty of nineteen shillings and two-pence *per* hogshead;’ be it therefore enacted and declared by the authority aforesaid, That in case any cyder or perry shall be received into the custody or possession of any factor or agent, for which it shall appear, by a certificate, under the hand of the proper officer of excise, that the duty continued or granted by this act shall have been charged for such cyder or perry, such factor or agent shall, for every hogshead of such cyder or perry so charged, stand

stand discharged of four shillings, part of the said duty of nineteen shillings and two pence; and that cyder and perry shall not, in any case or cases whatsoever, be charged or chargeable with any higher or larger duty or duties in the whole (including the duty continued or granted by this act) than after the rate of nineteen shillings and two-pence *per* hogshead, for or on account of the same being in the custody or possession of all or any of the persons liable to pay any duty or duties in respect thereof.

cyder and perry in no case to pay more than 19*s.* 2*d.* *per* hogshead.

See all the old duties on cyder and perry in the table before the index; and the present duties in the act quoted, viz. 27 Geo. 3. c. 13, schedule F.

Anno vicefimo nono

GEORGE III. Regis.

C A P. XLV.

An Act for amending and continuing, for a limited Time, an Act made in the last Session of Parliament, intituled, 'An Act for discontinuing, for a limited Time, the several Duties payable in Scotland upon Low Wines and Spirits, and upon Worts, Wash, and other Liquors there used in the Distillation of Spirits, and for granting to his Majesty other Duties in lieu thereof; and for better regulating the Exportation of British-made Spirits from England to Scotland, and from Scotland to England; and to continue, for a limited Time, an Act made in the Twenty-sixth Year of the Reign of His present Majesty, "to discontinue, for a limited Time, the Payment of the Duties upon Low Wines and Spirits for Home Consumption; and for granting and securing the due Payment of other Duties in lieu thereof; and for the better Regulation of the making and vending British Spirits; and for discontinuing, for a limited Time, certain Imposts and Duties upon Rum and Spirits imported from the West Indies;" and to revive and continue the said last mentioned Act.

SECT. VII. **A**ND be it further enacted, That the said act made in the twenty-sixth year of the reign of his present Majesty, except such parts thereof as are repugnant to the said act made in the twenty-eighth year of the reign of his present Majesty, and also the said act made in the twenty-eighth year of the reign of his said Majesty, except such parts thereof as are expressly repealed by this act, shall, from and immediately after the fifth day of July one thousand seven hundred and eighty-nine, be revived and continued, and the same respectively are hereby revived, and shall continue in full force and effect until and upon the fifth day of July one thousand seven hundred and ninety.

26 Geo. 3. c. 73, except where repugnant to 28 Geo. 3. c. 46. and the latter act, except such parts as are hereby repealed, to be revived, and continued till July 5, 1790.

This clause continued to 5 July 1791. 30 Geo. 3. c. 37, f. 9. and such parts of 26, 28, and 29 Geo. 3. as were continued by 30 Geo. 3.

c. 37. further continued to 5th July 1793, by 31 Geo. 3. c. 1. f. 9.

Anno vicefimo nono

G E O R G I I I . R e g i s .

C A P . L I X .

An Act for allowing the like Drawback on Teas exported to the Islands of Guernsey and Jersey, and to Gibraltar, and other Places on the Continent of Europe, and to Africa, as is now allowed on Teas exported to Ireland or America.

‘ **W**HEREAS a drawback of the whole of the duties paid upon teas, which have been regularly imported into this kingdom by the united company of merchants of *England* trading to the *East Indies*, and for which the duties of customs and excise have been paid, is allowed to the exporter on the due exportation thereof to the kingdom of *Ireland*, into the *British* colonies in *America*, on certain conditions: And whereas it is expedient that the like drawbacks should be allowed on the exportation of such teas to the islands of *Jersey* and *Guernsey*, to *Gibraltar*, or to any port or place on the continent of *Europe* where there shall be a *British* consul resident for the protection of trade;’ be it therefore enacted by the King’s most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That, from and after the first day of *August* one thousand seven hundred and eighty-nine, there shall be paid or allowed to the exporter or exporters of teas, which shall have been regularly imported into this kingdom by the united company of merchants of *England* trading to the *East Indies*, and on which the whole duties of customs and excise shall have been paid, in case such teas shall be exported to the islands of *Jersey* or *Guernsey*, or to *Gibraltar*, or to some port or place on the continent of *Europe* where there shall be a *British* consul resident for the protection of trade, the like drawback of the duties of customs and excise as is now allowed on the exportation of such teas to *Ireland*, or to the *British* colonies or plantations in *America*, on condition that the same shall be exported in such and the like manner, and under such and the like rules, regulations, provisions, restrictions, penalties, and forfeitures, as such teas are now subject and liable to upon the exportation thereof for a drawback to *Ireland*, or to the *British* colonies or plantations in *America*: And provided also, That a like bond shall be given for the due exportation thereof, with further condition that the exporter thereof shall produce a certificate for such teas as shall have been entered for exportation to the islands of *Jersey* and *Guernsey*, under the hand and seal of the lieutenant governor, or other chief officer, and of the principal officer of the customs of such islands respectively, within the space of six months from the exportation thereof, that the same have been duly landed there; for such teas as shall be entered for exportation to *Gibraltar*, that the exporter thereof shall produce a like certificate under the hand and seal of the governor, or other chief officer there, within the space of twelve months from the exportation thereof; and that for such teas as shall so be entered for exportation to any such port or place on the continent of *Europe*, the exporter shall produce a like certificate under the hand and seal of the

British

For tea exported to *Jersey*, *Guernsey*, *Gibraltar*, or any place in *Europe* where there is a *British* consul, there shall be allowed the like drawback as on tea exported to *Ireland* or *America*, under the same rules, and on the like bond, with further condition to produce certificates within the times here mentioned.

No greater quantity to be exported under this act than allowed by the treasury, s. 4.

See the drawback, regulations, and bond to *Ireland*, &c. 21 Geo. 2. c. 14.

Exportation to *Africa*, s. 2. — To the Isle of *Man*, 7 Geo. 3. c. 45. s. 8. — To the settlement of *Yucatan*, 30 Geo. 3. c. 26. s. 2.

British consul resident at such place for the protection of trade, within the space of twelve months from the exportation thereof.

II. And be it further enacted by the authority aforesaid, That a like drawback shall be paid and allowed on the exportation of tea to *Africa*, as is now allowed on the exportation thereof to his Majesty's colonies or plantations in *America*, on bond being entered into by the merchant exporter, with sufficient security to his Majesty, his heirs and successors, in double the value of such tea, that the same, and every part thereof, shall (the danger of the seas excepted) be well and truly exported to, and landed in, some part of the coast of *Africa*, and not in any other port or place beyond the seas.

A like drawback shall be allowed on the exportation of tea to *Africa* as to *America*, on bond, with sufficient security.

No greater quantity than allowed by the treasury, s. 4.

See the drawback, 21 Geo. 3. c. 14. s. 1.

III. And be it further enacted by the authority aforesaid, That no bond which shall be entered into for the exportation of tea to *Africa*, in pursuance of this act, shall be discharged or delivered up until proof is made, by the oath of the master, mate, purser, or other person having charge of the ship or vessel during the voyage in which such goods were exported, that the said goods, and every part thereof, were fairly landed or disposed of, in or on some part of the coast of *Africa*, and that no part thereof had been relanded in any part of *Great Britain*, or the islands of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*, or any other part or place beyond the seas; and by the oath of the merchant exporter (if living), that to the best of his, her, or their knowledge and belief, such goods had been disposed of at the place or places mentioned in the oath of such master, mate, purser, or other person having the charge of such ship or vessel during the voyage, which proof shall be made within three years from the date of each respective bond, before the collector and comptroller, or other principal officer of the customs at the port for the time being where such last mentioned bond shall be entered into, who are hereby respectively empowered to administer the same; and in case no such proof shall be made as aforesaid within the respective times before limited, it shall and may be lawful for the respective commissioners of the customs in *Great Britain* to cause such bond to be put in suit, unless they shall find sufficient cause to forbear the same; any law, custom, or usage, to the contrary in any wise notwithstanding.

The last mentioned bond (for tea to *Africa*) to be discharged on oath of the master of the vessel, and of the exporter, if living, before the principal officer of the customs.

IV. And be it further enacted by the authority aforesaid, That in case any teas, which shall have been shipped for exportation by virtue and in pursuance of this act, shall be relanded in any part of this kingdom, or landed at any place other than that for which the same shall have been shipped for exportation, the master or other person having or taking the charge or command of the ship or vessel, in or on board which such tea shall have been shipped for exportation, shall forfeit treble the value thereof: Provided always, That no greater quantities of teas shall be exported under the authority of this act than the lord high treasurer, or the commissioners of the treasury, or any three of them for the time being, shall, twenty-one days previous to each quarterly sale of the united company of merchants of *England* trading to the *East Indies*, authorize by warrant under their hands, directed to the commissioners of the customs in *England*.

If such tea be relanded in *Britain*, or at any place for which it was not shipped, the master to forfeit treble the value.

See all the penalties for relanding, or landing in any other place. 21 Geo. 3. c. 14. s. 3.

No greater quantities of teas to be exported under this act than shall be allowed by the treasury.

GENERAL ISSUE and treble costs, limitation of actions to three months, notice, and other regulations in all excise cases. 28 Geo. 3. c. 57. s. 23 & seq.

Anno vicefimo nono

GEORGE III. Regis.

C A P. LXIII.

An Act to exempt all Piece Goods wove in this Kingdom, and which shall be sold by Auction, from the Duty imposed on such Sales; for exempting Persons licensed to retail Spirituous Liquors from the Payment of the Duties imposed on such Licences, who shall leave off retailing such Liquors before the Expiration of the Time for which such Licences shall be granted; and for obliging Persons who shall deal in Brandy, not being Retailers, Reëifiers, or Distillers, to take out Licences for that Purpose.

27 Geo. 3. c. 13.
schedule F. (Duty
of 7 d. in the pound on
sales of goods by auc-
tion).

‘ **W**HEREAS by an act made in the twenty-seventh year of the reign of his present Majesty, (intituled, *An act for repealing the several duties of customs and excise, and granting other duties in lieu thereof, and for applying the said duties, together with the other duties composing the publick revenue; for permitting the Importation of certain goods, wares, and merchandize, the produce or manufacture of the European dominions of the French King, into this kingdom; and for applying certain unclaimed monies, remaining in the exchequer for the payment of annuities on lives, to the reduction of the national debt*), an excise duty of seven-pence is chargeable for every twenty shillings of the purchase money arising or payable by virtue of any sale at auction in Great Britain (among other goods and chattels) of all piece goods, and other goods woven or fabricated in the loom in Great Britain: And whereas it would greatly encourage the manufacture of such goods in this kingdom, if the same were allowed to be sold by auction entire as the same were taken from the loom, and in lots of a certain price, for or on account of the manufacturers or first purchasers thereof respectively, free of the said duty;’ be it therefore enacted by the King’s most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That, from and after the first day of *October* one thousand seven hundred and eighty-nine, all goods whatsoever, woven or fabricated in the loom in this kingdom, which shall be sold entire in the piece or quantity in which the same were taken from the loom, and in lots, each lot whereof shall be of the price of twenty pounds sterling or upwards, shall and may be sold by publick sale, by way of auction, in lots as aforesaid, for or on the account of the manufacturers or first purchasers thereof respectively, by any person duly licensed to exercise the trade or business of an auctioneer, but not otherwise, free of the said duty.

Piece goods wove in this kingdom may be sold in the quantity taken from the loom, for the manufacturer or first purchaser, and in lots of the price of 20*l.* or upwards, without paying the auction duty.

See the other exemptions from the auction duty, 19 Geo. 3. c. 56. s. 11, 12, 13, 14, & 15.

No such sales exempt unless made in entered places, nor unless the goods are exposed at the sale.

II. Provided always, That no person shall be exempted from the payment of the said duty, for or in respect of any such goods sold by way of auction, unless such sale shall be carried on in some warehouse, room, or place, whereof a true and particular entry in writing shall have been made with the proper officer at the next office of excise within

within the limits where such warehouse, room, or place shall be situated, and unless such goods shall be openly shewn and exposed at the time and place of such sale.

III. Provided also, and it is hereby further enacted, That every person acting as auctioneer, at every such publick sale by way of auction as aforesaid, shall, over and besides the bond now directed by law to be given on receiving his licence, give further security by bond to his Majesty, his heirs and successors, in the sum of five thousand pounds, with two or more sureties, which security the commissioners of excise, or any two or more of them for the time being, in *England* and *Scotland* respectively, or such person or persons as the said commissioners respectively shall from time to time appoint for that purpose, are hereby authorized and impowered to take, that he will, within fourteen days after such sale at auction of any goods woven or fabricated in the loom as aforesaid, deliver, at the next office of excise within such limits as aforesaid, a true, exact, and particular account in writing of the several lots and parcels of such goods which shall have been sold, the amount of the money bid at such sale, and the price of each lot and parcel; and further that he will not at any time knowingly offer or put up for sale, or sell at auction, any piece goods or other goods woven or fabricated in the loom out of this kingdom, or any goods woven or fabricated in the loom in this kingdom which shall not be offered or put up for sale or sold entire in the piece or quantity in which the same were taken from the loom, and in lots as aforesaid, for or on the account of the manufacturer or first purchaser thereof, without charging, for every twenty shillings of the purchase money thereof, the said duty, according to the rules and directions of an act of the seventeenth year of his present Majesty's reign, (intituled, *An act for granting to his Majesty certain duties on licences to be taken out by all persons acting as auctioneers; and certain rates and duties on all lands, houses, goods, and other things sold by auction; and upon indentures, leases, bonds, deeds, and other instruments*), and that he will not be concerned in any untrue or fraudulent contrivance or device with intent to sell any piece goods, or other goods woven or fabricated in the loom, contrary to the true intent and meaning of this act.

IV. And be it further enacted, That in case it shall appear that the party entering into such bond hath acted contrary to the true intent and meaning of such bond, and of this present act, it shall be lawful for the respective commissioners of excise to cause every such bond to be put in suit.

VII. ' And whereas, by an act, made in the twenty-fourth year of the reign of his present Majesty, (intituled, *An act for laying certain duties upon licences to be taken out by the makers of and dealers in exciseable commodities therein mentioned*), it was enacted, That, from and after the tenth day of September one thousand seven hundred and eighty-four, no person or persons who then did, or at any time thereafter should deal in brandy, not being a retailer, nor a rectifier, nor a distiller, should presume, by him, her, or themselves, or by any other person or persons whatsoever employed by him, her, or them, or for his, her, or their benefit, either publickly or privately, to deal in brandy, without first taking out a licence for that purpose in manner therein-after mentioned, before he, she, or they should so deal in brandy, for which licence he, she, or they should immediately, on taking out thereof, pay down for the same the sum of five pounds: And whereas no pecuniary penalty is by law provided for or imposed on persons guilty of offences contrary to the said recited clause, and it is expedient that such pecuniary penalty should be provided and imposed; be it therefore enacted, That,

Auctioneer to give security for delivering, at the next excise office, an account of the sale of such goods, within a fortnight, and for not selling otherwise than as before specified, without charging the duty according to 17 Geo. 3. c. 50.

Auction bonds in general. 19 Geo. 3. c. 56. s. 7.

Bonds to be put in suit for breach thereof.

24 Geo. 3. sess. 2. c. 41. s. 1. (Dealers in brandy, or other spirituous liquors, not being retailers or rectifiers or distillers, to take out a licence, paying 5 l.)

Persons dealing in brandy without being licensed according to recited act, not being retailers, rectifiers, or distillers, to forfeit 100*l*.

from and after the tenth day of *October* one thousand seven hundred and eighty-nine, no person or persons who now doth or do, or at any time hereafter shall, deal in brandy, not being a retailer or retailers, nor a rectifier or rectifiers, nor a distiller or distillers duly licensed, shall presume, by him, her, or themselves, or by any other person or persons whatsoever employed by him, her, or them, for his, her, or their benefit, either publicly or privately, to deal in brandy, without first taking out such a licence for that purpose in manner in that behalf directed in and by the said act; and if, from and after the said tenth day of *October* one thousand seven hundred and eighty-nine, any person or persons who now doth or do, or at any time hereafter shall deal in brandy, not being a retailer or retailers, rectifier or rectifiers, or a distiller or distillers, shall presume, by him, her, or themselves, or by any other person or persons whatsoever employed by him, her, or them, for his, her, or their benefit, either publicly or privately, to deal in brandy, without first taking out a licence for that purpose, in the manner in that behalf directed by the said act, he, she, or they shall, for each and every such offence, forfeit the sum of one hundred pounds.

GENERAL ISSUE and treble costs, limitation of actions to three months, notice and other regulations in all excise cases. 23 *Geo. 3. c. 37. s. 23.* and the following clauses.

Anno vicefimo nono

GEORGE III. Regis.

C A P. LXVIII.

An Act for repealing the Duties on Tobacco and Snuff; and for granting new Duties in lieu thereof.

[*Note. The planting of tobacco is prohibited in England, Wales, Guernsey or Jersey, and Berwick, and in Ireland, with an exception for half a pole in any physic garden, by 12 Car. II. c. 34. which is enforced by 15 Car. II. c. 7. s. 18 & 20. and 22 & 23 Car. 2. c. 26, and is extended to Scotland by 22 Geo. 3. c. 73. s. 1; but so much as regards Ireland is repealed by 19 Geo. 3. c. 35. s. 1. (Not in this collection).*]

27 *Geo. 3. c. 13.* schedule A. (*Not in this collection*). Duties and drawbacks for tobacco, and duties on snuff.

‘ **W**HEREAS by an act, made in the twenty-seventh year of the reign of his present Majesty, intituled, *An act for repealing the several duties of customs and excise, and granting other duties in lieu thereof, and for applying the said duties, together with the other duties composing the publick revenue; for permitting the importation of certain goods, wares, and merchandize, the produce or manufacture of the European dominions of the French King, into this kingdom; and for applying certain unclaimed monies, remaining in the exchequer for the payment of annuities on lives, to the reduction of the national debt,* certain duties are imposed upon tobacco imported into Great Britain, and certain drawbacks are allowed upon the exportation thereof; and certain duties are also by the said act imposed upon snuff imported into Great Britain: And whereas it is expedient to repeal the said duties and drawbacks, and in lieu thereof to impose the several duties, and allow the several drawbacks, herein mentioned: Be it therefore enacted by the King’s most excellent Majesty, by

by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That, from and after the tenth day of *October* one thousand seven hundred and eighty-nine, the said duties by the said act imposed upon tobacco imported into *Great Britain*, and the said drawbacks by the said act allowed upon the exportation thereof from *Great Britain*, together with the said duties by the said act imposed upon snuff so imported, shall cease, determine, and be no longer paid or payable, save and except in all cases relating to the recovering, allowing, or paying any arrears thereof respectively, which may at that time remain unpaid, or to any fine, penalty, or forfeiture, fines, penalties, or forfeitures, relating thereto respectively, which shall have been incurred at any time before or on the said tenth day of *October* one thousand seven hundred and eighty-nine.

Those duties and drawbacks to cease;

II. And be it further enacted by the authority aforesaid, That, from and after the said tenth day of *October* one thousand seven hundred and eighty-nine, in lieu and instead of the duties and drawbacks hereby repealed, there shall be raised, levied, collected, and paid unto his Majesty, his heirs and successors, in ready money, without any discount or abatement whatever, the several duties of customs and excise herein-after mentioned; (that is to say),

and the following duties of customs and excise to be paid, viz.

For every pound weight of tobacco, of the growth, production, or manufacture of the plantations or dominions of Spain or Portugal, imported or brought into *Great Britain*, there shall be paid a custom duty of one shilling and sixpence; and also an excise duty of two shillings:

For every pound of Spanish or Portuguese tobacco imported, 1s. 6d. customs, and 2s. excise.

Spanish or Portuguese, and except snuff, to be imported either wholly or in part manufactured, on ship, &c. 30 Geo. 3. c. 40. s. 4.———If exported. See next clause.

No tobacco (except for forfeiture, with the

For every pound weight of the like tobacco, which shall be delivered for exportation out of the warehouse or warehouses in which the same shall be deposited, lodged, and secured, according to the directions of this act, there shall be paid a duty of customs of one penny; and also an excise duty of two-pence:

When delivered from the warehouse for exportation, 1d. customs, and 2d. excise.

paid if delivered for exportation.

No other duty whatever than this to be 30 Geo. 3. c. 40. s. 1.

For every pound weight of tobacco, of the growth or production of Ireland, or of the growth or production of his Majesty's colonies, plantations, islands, or territories in America, or of the United States of America, imported into *Great Britain*, there shall be paid a custom duty of sixpence; and also an excise duty of nine-pence:

Irish or American tobacco imported, 6d. customs, and 9d. excise:

For every pound weight of snuff, which shall be imported or brought into *Great Britain* by the united company of merchants of England trading to the East Indies, there shall be paid a custom duty of one shilling and three pence; and also an excise duty of two shillings:

Snuff imported by the East India company, 1s. 3d. customs, and 2s. excise.

For every pound weight of snuff, which shall be imported or brought into *Great Britain* from any British plantation in America, or from the Spanish West Indies, there shall be paid a custom duty of sixpence; and also an excise duty of one shilling:

Snuff imported from British America, or the Spanish West Indies, 6d. customs, and 1s. excise:

For every pound weight of snuff, which shall be imported or brought into *Great Britain* from any other place, there shall be paid a custom duty of ten-pence; and also an excise duty of one shilling and four-pence.

And from any other place, 10d. customs, and 1s. 4d. excise.

III. Provided always, That if any tobacco of the growth, production, or manufacture of the plantations or dominions of Spain or Portugal, shall be imported or brought into *Great Britain*, and warehoused according to the directions of this act, then and in such case only, the duties imposed by this act upon the importation thereof shall not be paid or payable until such tobacco shall be delivered, either for home trade, consumption, or manufacture, or for exportation, (as the case

Duties on tobacco and snuff imported and warehoused not payable till delivered thereout.

Warehousing tobacco, s. 34; snuff, s. 37. Spanish and Portuguese tobacco delivered

for exportation, to pay only 1 d. customs, and 2 d. excise. 30 Geo. 3. c. 40. s. 1.

may be), out of the warehouse in which the same shall be deposited, lodged, and secured, according to the directions of this act; or if any other tobacco, which may be lawfully imported into this kingdom, shall be imported and brought into *Great Britain*, and warehoused according to the directions of this act, then, and in such case only, the duties imposed by this act upon the importation thereof shall not be paid or payable until such tobacco shall be delivered, for home trade, consumption, or manufacture, out of the warehouse in which the same shall be deposited, lodged, and secured, according to the directions of this act: Provided also, That if any snuff shall be imported or brought into *Great Britain*, and warehoused according to the directions of this act, then, and in such case only, the duties imposed by this act upon the importation thereof shall not be paid or payable until such snuff shall be delivered out of the warehouse in which the same shall be deposited, lodged, and secured, according to the directions of this act.

Duties to be under the management of the commissioners of the customs and excise.

IV. And be it further enacted, That such of the said duties of customs by this act imposed, as shall arise or become due in that part of *Great Britain* called *England*, shall be under the management of the commissioners of the customs in *England* for the time being, and such thereof as shall arise or become due in that part of *Great Britain* called *Scotland*, shall be under the management of the commissioners of the customs in *Scotland* for the time being; and that such of the excise duties by this act imposed as shall arise or become due in that part of *Great Britain* called *England*, shall be under the management of the commissioners of excise in *England* for the time being, and such thereof as shall arise or become due in that part of *Great Britain* called *Scotland*, shall be under the management of the commissioners of excise in *Scotland* for the time being.

No tobacco to be imported but from his Majesty's territories in *America*, or the United States, on penalty of its forfeiture, with the vessel.

Exception, next clause.

See in what ships, &c. *American tobacco* is to be imported, s. 13.

Into what ports only tobacco and snuff may be brought, s. 14.

V. ' And whereas the regulations already provided by law to prevent ' the fraudulent and clandestine importation of tobacco, tobacco stalks, ' and snuff, into *Great Britain*, and to prevent the fraudulent re- ' landing of tobacco, after the same has been shipped for exportation, ' or actually exported, have been found ineffectual; be it therefore enacted, That, from and after the said tenth day of *October* one thousand seven hundred and eighty-nine, no tobacco whatever shall be imported or brought into *Great Britain*, from any port or place whatever, other than some port or place within his Majesty's colonies, plantations, islands, or territories in *America*, or some port or place within the United States of *America*, although the same shall have been legally imported into and exported from *Great Britain*, and returned for want of sale or otherwise, upon pain of forfeiture thereof, together with the hogsheads, casks, chests, cases, and packages, respectively, containing the same, and also the ship or vessel in or on board which the same shall be imported or brought, together with her guns, furniture, ammunition, tackle, and apparel; and such tobacco, hogsheads, casks, chests, cases, and packages respectively, and also such ship or vessel, with her guns, furniture, ammunition, tackle, and apparel, shall and may be seized by any officer or officers of the customs or excise.

Not to extend to forfeit *Spanish, Portuguese, and Irish tobacco*, imported under the former regulations, except where others are provided by this act.

Importing tobacco wholly or in part manufactured. See s. 8.

VI. Provided always, That nothing herein contained shall extend, or be deemed or construed to extend, to forfeit any tobacco, of the growth, production, or manufacture of the plantations or dominions of *Spain* or *Portugal*, or of the growth or production of *Ireland*, imported respectively in the manner, and under the rules, regulations, restrictions, and provisions, (except where other rules, regulations, restrictions, or provisions, are in that behalf provided by this act), which such tobacco was subject and liable to by any act or acts of Parliament

in force at and immediately before the said tenth day of *October* one thousand seven hundred and eighty-nine.

VII. And be it further enacted, That, from and after the first day of *August* one thousand seven hundred and ninety, no tobacco or snuff shall be imported or brought into *Great Britain*, or into any port, harbour, haven, or creek thereof, from foreign parts, in or on board any ship, vessel, or boat, of less burthen than one hundred and twenty tons, on pain of forfeiting all such tobacco and snuff respectively, together with the hogsheds, casks, chests, cases, and packages respectively containing the same, and also the ship, vessel, or boat, in or on board which such tobacco or snuff shall be so imported or brought, with her guns, furniture, ammunition, tackle, and apparel; and such tobacco, snuff, hogsheds, casks, chests, cases, and packages respectively, and also such ship, vessel, or boat, with all her guns, furniture, ammunition, tackle, and apparel, shall and may be seized by any officer or officers of the customs or excise.

VIII. And be it further enacted, That no tobacco stalks, whether manufactured or unmanufactured, or tobacco stalk flour, or snuff work, shall be imported or brought into *Great Britain*, from foreign parts, in any ship, vessel, or boat whatever, on pain of forfeiting all such tobacco stalks, tobacco stalk flour, and snuff work respectively, with the hogsheds, casks, chests, cases, and other packages respectively, containing the same, and also the ship, vessel, or boat, in or on board which the same shall be so imported or brought, with her guns, furniture, ammunition, tackle, and apparel; and such tobacco stalks, tobacco stalk flour, snuff work, hogsheds, casks, chests, cases, and other packages respectively, and also such ship, vessel, or boat, guns, furniture, ammunition, tackle, and apparel, shall and may be seized by any officer or officers of the customs or excise.

Tobacco stalks imported forfeited, and treble the value, with the vessels, boats, cattle, and carriages, used in landing or removing them. 5 Geo. 3. c. 43. s. 4. In what quantities, &c. tobacco stalks, snuff work, &c. to be removed. See s. 110. — Prohibited or run goods barboured, kept, or concealed, forfeited, and treble value. 11 Geo. 1. c. 30. s. 16.

IX. And be it further enacted, That no tobacco or snuff shall be imported or brought into *Great Britain* in any hoghead, cask, chest, case, or other package, except in an hoghead, cask, chest, or case, or in hogsheds, casks, chests, or cases, each of which shall contain at the least four hundred and fifty pounds weight nett of tobacco or snuff, not packed in bags or packages within any such hoghead, cask, chest, or case, nor separated or divided, within any such hoghead, cask, chest, or case, or in any manner whatever, on pain of forfeiting all such tobacco and snuff respectively, with the hogsheds, casks, chests, cases, and other packages respectively, containing the same, and also the ship, vessel, or boat, in which the same shall be so imported or brought, with her guns, furniture, ammunition, tackle, and apparel; and such tobacco and snuff, hogsheds, casks, chests, cases, and other packages respectively, and also such ship, vessel, or boat, guns, furniture, ammunition, tackle, and apparel, shall and may be seized by any officer or officers of the customs or excise.

X. Provided always, That nothing in this act contained shall extend, or be deemed or construed to extend, to forfeit any ship, vessel, or boat, or her guns, furniture, ammunition, tackle, or apparel, for or by reason of any tobacco being imported or brought in such ship, vessel, or boat, into *Great Britain*, loose, for the use of the seamen then belonging to and on board such ship, vessel, or boat, or for the use of the passengers then being on board such ship, vessel, or boat, not exceeding five pounds weight of tobacco for each person, nor to forfeit any such tobacco.

Tobacco or snuff imported in ships of less burthen than 120 tons to be forfeited, with the vessel.

Size of ships exporting tobacco, s. 47.

Size of ships importing spirits, &c. 5 Geo. 3. c. 43. s. 27.

Hovering ships, s. 22.

No tobacco stalks, tobacco stalk flour, or snuff work, to be imported, on forfeiture, with the vessel.

Hovering ships with tobacco stalks, &c. s. 12. No tobacco (except of the plantations of Spain or Portugal, and except snuff) to be imported either wholly or in part manufactured, or in any degree of manufecture, on forfeiture, with the ship, &c. 30 Geo. 3. c. 40. s. 4.

Tobacco or snuff imported in casks, &c. containing less than 450 lb. forfeited, and the vessel.

Exceptions, s. 10 & 11.

No tobacco or snuff to be imported otherwise than in hoghead, cask, chest, or case, each containing 450 lb. nett. (except as in this act), on forfeiture of such tobacco. 30 Geo. 3. c. 40. s. 2.

Size of casks of spirits, &c. 4 & 5 W. & M. c. 5. s. 8.

Not to extend to loose tobacco brought for the use of the crew or passengers, not exceeding 5 lb. for each person;

nor shall any vessel be forfeited on account of tobacco or snuff imported, if proof be made in any suit or information from the smallness of the quantity, &c. that tobacco or snuff was on board without the knowledge or want of reasonable care of the owner or master.

The like provision for forfeitures under 24 Geo. 3. stat. 2. s. 47. and preceding acts, if the ship exceed 100 tons. See that act, s. 2. and the references to that clause.

Vessels, with more than 100 lb. of tobacco and snuff, or any tobacco stalks, tobacco stalk flour, or snuff work, on board, to be forfeited, with the tobacco, &c. if found at anchor, or hovering within four leagues of the coast.

Ships so at anchor, or hovering, with other excisable commodities. See 24 Geo. 3. stat. 2. c. 47. s. 1. Cutters, luggers, &c. and unlicensed boats. Same act, s. 4.

No American tobacco to be imported unless directly from the colonies, or United States respectively, on forfeiture, with the ship.

But tobacco of the United States may be imported from the West Indies. See s. 15. Manifest, s. 18.

XI. Provided always, and be it further enacted, That nothing in this act contained shall extend, or be deemed or construed to extend, to prevent evidence from being received in any suit or information brought for the forfeiture of any ship or vessel, for or on account of any tobacco or snuff imported or brought in any ship or vessel, in order to shew, from the smallness of the quantity of the said tobacco or snuff, and under the circumstances of the case, that the said tobacco or snuff was on board such ship or vessel without the knowledge and privity of the owner, or of the master or other person having or taking the charge or command thereof, and without the wilful neglect or want of reasonable care in the discharge of the duty of such owner, master, or other person having the charge or command of such ship or vessel; and in every such case, where proof shall be made, from the smallness of the quantity of tobacco or snuff, and other circumstances, that such small quantity was on board without the knowledge, privity, or consent, either of the owner, or the master or other person having or taking the charge or command thereof, and without any wilful neglect or want of reasonable care, either in the owner, or in the master or other person having or taking the charge or command of such ship or vessel, then and in every such case such ship or vessel shall not be forfeited for or on account of such small quantity of tobacco or snuff.

XII. And be it further enacted; That if any ship, vessel, or boat, shall be found at anchor, or hovering within the limits of any of the ports of this kingdom, or within four leagues of the coast thereof, or shall be discovered to have been within such limits or distance, and not proceeding on her voyage, wind and weather permitting, unless in case of unavoidable necessity, or distress of weather, (of which necessity or distress the master or other person having or taking the charge or command of such ship, vessel, or boat, shall give notice to, and make proof before the collector or other chief officer of the customs of the port within the limits of which such ship, vessel, or boat, shall be found immediately after the arrival of such ship, vessel, or boat within the limits of such port), having on board any tobacco or snuff, which, taken together or separately, shall exceed one hundred pounds weight, or any tobacco stalks, whether manufactured or unmanufactured, or any tobacco stalk flour, or snuff work, then not only all such tobacco, tobacco stalks, tobacco stalk flour, snuff work, and snuff, respectively, together with the hogsheads, casks, chests, cases, and other packages respectively containing the same, but also the ship, vessel, or boat, on board which the same shall be found as aforesaid, with her guns, furniture, ammunition, tackle, and apparel, shall be forfeited, whether bulk shall then have been broken or not, and shall and may be seized by any officer or officers of the customs or excise.

XIII. And be it further enacted, That no tobacco of the growth or production of his Majesty's colonies, plantations, islands, or territories in *America*, or of the growth or production of the United States of *America*, shall be imported or brought into *Great Britain*, unless the same (if it be tobacco of the growth or production of his Majesty's said colonies, plantations, islands, or territories) shall be imported into *Great Britain* directly from some part of the said colonies, plantations, islands, or territories, or if the same be tobacco of the growth or production of the said United States, unless the same shall be imported or brought into *Great Britain* directly from some part of the said United States; nor shall any such tobacco be imported or brought into *Great Britain* from any part of the said colonies, plantations, islands, or territories, unless the ship or vessel in or on board which the same shall be so imported or brought shall be *British*-built, registered according to law, and

and navigated with the master and three-fourths of the mariners *British*; nor shall any such tobacco be imported or brought from any part of the said United States, unless the ship or vessel in which the same shall be so imported or brought shall be either *British*-built, registered and navigated as aforesaid, or shall be built in the countries belonging to the United States of *America*, or any of them, and owned by the subjects of the said United States, or any of them, and navigated with a master and three-fourths of the mariners at least, subjects of the said United States, or any of them, upon pain of forfeiture of all such tobacco as shall be imported or brought into *Great Britain*, contrary to the directions of this act, together with the hogsheds, casks, chests, cases, and other packages respectively, containing the same, and the ship or vessel in or on board which the same shall be imported or brought, together with all her guns, furniture, ammunition, tackle, and apparel; and such tobacco, and the hogsheds, casks, chests, cases, and other packages respectively containing the same, together with the ship or vessel in or on board which the same shall be so imported or brought, and her guns, furniture, ammunition, tackle, and apparel, shall and may be seized by any officer or officers of the customs or excise.

XIV. And be it further enacted, That no tobacco or snuff whatever shall be imported or brought into any part of *Great Britain*, except the ports of *London*, *Bristol*, *Liverpool*, *Lancaster*, *Cowes*, *Falmouth*, *Whitehaven*, *Hull*, *Port Glasgow*, *Greenock*, and *Leith*, upon pain of forfeiture of all such tobacco and snuff respectively as shall be imported or brought into any part of *Great Britain*, except some or one of the said ports herein-before enumerated, together with the hogsheds, casks, chests, cases, and other packages respectively, containing such tobacco or snuff respectively, and the ship or vessel in or on board which the same shall be so imported or brought, together with her guns, furniture, ammunition, tackle, and apparel; and such tobacco and snuff respectively, and the hogsheds, casks, chests, cases, and other packages respectively, containing the same, together with the ship or vessel in or on board which the same shall be so imported or brought, together with her guns, furniture, ammunition, tackle, and apparel, shall and may be seized by any officer or officers of the customs or excise.

Ships laden wholly with tobacco may wait 14 days at Cowes or Falmouth for orders, s. 30.

XV. Provided nevertheless, That if any tobacco, of the growth or production of the said United States, which shall, in the fair and lawful way of barter or traffick between the people of the said United States and any of the people of his Majesty's islands in the *West Indies*, be imported or brought from any part of the said United States into any of the said islands by *British* subjects, and in *British*-built ships owned by his Majesty's subjects, and navigated according to law, it shall and may be lawful to export from any of the said islands, the same tobacco, and to import it directly from thence into some one or other of the said respective ports herein-before enumerated, in a *British*-built ship or vessel of the burthen of one hundred and twenty tons or upwards, so registered and navigated as aforesaid, subject nevertheless to the several rules, regulations, restrictions, and provisions in this act contained and provided for the importation into *Great Britain* of tobacco directly from his Majesty's said colonies, plantations, islands, or territories in *America*.

XVI. Provided also, That the name or names of the several and respective ships or vessels, in which such tobacco shall be so imported from any part of the said United States, into any of the said islands in the *West Indies*, and also the several and respective names of the several and respective masters of such ships or vessels, shall be particularly specified

From the colonies, not in other than *British*-built ships, nor from the United States in other than *British* or *American* ship, under the like penalty.

Tobacco or snuff, and the vessel, to be forfeited if imported into any other part of *Great Britain*, than the places herein enumerated.

Tobacco and snuff may be imported into the port of Newcastle upon Tyne and every class of acts relating to tobacco, tobacco stalks, snuff, &c. to apply to the same. 31 Geo. 3. c. 47. s. 3 & 4.

Tobacco or snuff may be carried in the same ship from one to another of the enumerated ports, if originally reported for that purpose. This act, s. 24.

American tobacco imported into the *West India* islands in traffick, may be from thence imported into *Great Britain*, under the restrictions herein mentioned.

No tobacco or snuff to be imported in any ship, &c. of less than 100 tons burthen, s. 7. Manifest, s. 16 & 17.

Names of the vessels, &c. so importing tobacco into the *West Indies*, to be entered in the manifests.

See manifest, next section.

specified in the manifest or manifests, or content or contents in writing, accompanying into *Great Britain* such tobacco so imported, according to the directions of this act.

Officers of the customs in his Majesty's colonies in America to deliver to the masters of vessels at their clearing, a manifest for tobacco to be imported from thence, and no other to be required for such tobacco; and the weight and tare to be marked on each hoghead, &c.

If tobacco imported without such manifest, master to forfeit 200*l*.
f. 19.

Manifests from the American States, next clause.

Manifests for American tobacco brought from the West Indies, preceding section.

Manifest of the number of hogheads, quantity in each, and number, marks, and tare, to be delivered to the master on clearing from Ireland; and a duplicate transmitted to the commissioners of customs in Great Britain, by the officers of customs in Ireland, on penalty of 200*l*. 19 Geo 3. c. 35. f. 3; and master to deliver it when he makes his report, 100*l*. f. 4.

Manifests for ships in general. See 26 Geo. 3. c. 40. f. 1.

Delivering copies of the manifest, This act, f. 20. — Report at the custom-house, f. 25.

No tobacco of the growth of the American States to be imported from thence without a manifest, sworn to by the master of the vessel, and no other manifest to be required for such tobacco; and the weight and tare to be marked on each hoghead, cask, chest, or case.

If tobacco imported without such manifest, master to forfeit 200*l*. next clause.

Manifest for American tobacco brought from the West Indies, f. 16.

Manifests from other places, preceding clause.

Delivering copies, f. 20. — Report at the custom-house, f. 25.

XVII. And be it further enacted, That when any ship or vessel whatever shall have taken on board tobacco at any port or place whatever within his Majesty's colonies, plantations, islands, or territories in *America*, in order to convey the same from thence into *Great Britain*, the collector and comptroller of the customs at such port or place where such ship or vessel shall have taken on board such tobacco, if there shall be such collector and comptroller resident at such port or place, and, in default thereof, two other chief officers of the customs at such port or place, shall, at and on the clearing of every such ship or vessel by the proper officer of the customs appointed for that purpose, deliver to the master, or other person having or taking the charge or command of such ship or vessel, a manifest or content in writing, under their hands and seals of office, which manifest or content shall contain the name of the port or place where such tobacco in such manifest or content mentioned shall have been so taken on board, the name and built of the ship or vessel so taking the same on board, and the true admeasurement or tonnage thereof according to the register of the same, together with the christian and surname of the master, or other person having or taking the charge or command of such ship or vessel, and the port and place to which such ship or vessel truly belongs, and a true account of all the tobacco so laden on board such ship or vessel, with the number of hogheads, casks, chests, and cases, containing the same, and the particular weight of the tobacco contained in each such hoghead, cask, chest, or case, together with the marks and numbers set on each and every such hoghead, cask, chest, or case, with the tare of each such hoghead, cask, chest, or case; and such weight of the tobacco and tare respectively shall also be marked on each such hoghead, cask, chest, or case; which said manifest or content, and none other, shall be required for such tobacco imported in pursuance of, and according to the directions of this act; any law, custom, or usage, to the contrary notwithstanding.

XVIII. And be it further enacted, That, from and after the tenth day of *October* one thousand seven hundred and ninety, no tobacco of the growth or production of the United States of *America* shall be imported or brought into *Great Britain*, from any part of the said United States, unless the master, or other person having or taking the charge or command of the ship or vessel importing such tobacco, shall have on board a manifest or manifests, or content or contents in writing, made out and signed by such master or other person, on or before the clearing of such ship or vessel, at all, each, and every the ports or places within the said United States where such tobacco shall be laden on board, containing the name or names of the several and respective ports or places where the tobacco in such manifest or manifests, or content or contents mentioned shall have been so respectively laden on board, the name and built of such ship or vessel, together with the christian and surnames of the master or other person having or taking the charge or command of such ship or vessel, and the port or place to which such ship or vessel truly belongs, and also the tonnage of such ship or vessel; which tonnage, if such ship or vessel shall be *British*-built, shall be deemed and taken to be the true admeasurement according to the register thereof; and which manifest shall also contain a true account of all the tobacco so laden on board such ship or vessel, with the number of hogheads, casks, chests, and cases respectively, containing the same, and the particular weight of the tobacco contained in each

each such hoghead, cask, chest, or case, together with the marks and numbers set on each and every such hoghead, cask, chest, or case, with the tare of each such hoghead, cask, chest, or case; and such weight of the tobacco and tare respectively shall also be marked on each such hoghead, cask, chest, or case; upon which said manifest or manifests, or content or contents in writing, there shall be indorsed the oath of the master or other person having or taking the charge or command of such ship or vessel, testifying the truth thereof, and sworn to by such master or other person, on or before such clearing of such ship or vessel in the said United States, before the *British* consul, if there shall be any *British* consul then resident at or near the port or place where such tobacco shall be so laden on board, or before some magistrate or public officer residing at or near to such place or port, if there be not any *British* consul resident at or near to such port or place; which manifest, and none other, shall be required for such tobacco imported from the said United States of *America*, in pursuance of and according to the directions of this act; any law, custom, or usage to the contrary notwithstanding.

XIX. And be it further enacted, That, from and after the said tenth day of *October* one thousand seven hundred and ninety, if any tobacco shall be imported or brought into *Great Britain*, in any ship or vessel whatever, from any port or place within his Majesty's colonies, plantations, islands, or territories in *America*, or from any port or place within the United States of *America*, without such manifest or manifests, or content or contents in writing, as is in that behalf herein directed, the master, or other person having or taking the charge or command of such ship or vessel, shall forfeit and lose the sum of two hundred pounds.

Masters of vessels importing tobacco from *America* without such manifests, to forfeit 200*l*.

XX. And be it further enacted, That, from and after the said tenth day of *October* one thousand seven hundred and ninety, every master or other person having or taking the charge or command of any ship or vessel, in or on board which any tobacco shall be imported or brought into *Great Britain*, either from any port or place within his Majesty's said colonies, plantations, islands, or territories in *America*, or from any port or place within the said United States of *America*, shall, upon the arrival of such ship or vessel within the limits of any of the ports of *Great Britain*, or within four leagues of the coast thereof, produce to all and every officer and officers of the customs, and also to all and every officer and officers of excise, who shall come on board such ship or vessel within such limits or distance, all and every such manifest or manifests, or content or contents in writing, for his and their examination and inspection; and all and every such officer and officers, to whom such manifest or manifests, or content or contents, shall have been so produced, shall certify such production upon the back thereof; and such master or other person so having or taking the charge or command of any such ship or vessel as aforesaid, shall provide, give, and deliver to the first officer of the customs who shall come on board such ship or vessel, on the arrival thereof within the limits of any of the said ports herein-before enumerated, and shall also in like manner provide, give, and deliver to the first officer of excise who shall come on board such ship or vessel, on the arrival thereof within the limits of any of the said ports herein-before enumerated, a true copy of such manifest or manifests, or content or contents; and each such officer shall certify upon the back of such manifest or manifests, or content or contents, the receipt of such copy or copies thereof, with the particular day and the time when each such officer so received the same; and such officer of the customs, who shall first come on board such ship or vessel, shall batten, fasten, and lock down the main and other hatchway and hatchways leading to the hold or place of

Masters of vessels importing tobacco from his Majesty's colonies in *America* or the United States, on their arrival within four leagues of the coast, to produce their manifests to the officers of customs and excise who shall come on board, and they shall indorse the production thereof.

Masters to deliver one copy to the first officer of the customs, and another to the first officer of excise, on arrival within any enumerated port; and officer to indorse the receipt of it on the manifest.

Manifest to be delivered to the officer of customs when the report is made, s. 26.

Braking bulk, next clause.

Officer of the customs to fasten down the hatchways.

If the master refuse to produce his manifest, or give a copy, or if the hatchway, after being fastened down, shall be improperly opened, he shall forfeit 200*l.*

Opening hatchway in case of distress, s. 22.

If bulk be broken within four leagues of the coast, or in any enumerated port before the vessel is moored, or authorized by commissioners of customs to unlade, the vessel and all the tobacco on board to be forfeited, and the master to pay 200*l.*

Commissioners of customs to appoint places for mooring tobacco ships, s. 24.

Breaking bulk in other cases. 26 Geo. 3. c. 40. s. 8.

Penalties on breaking bulk and opening hatchways not to extend to vessels where the same has been done by unavoidable accident or necessity, proved on oath.

False oath perjury, s. 35.

stowage in such ship or vessel; and if such officer shall neglect so to do, then and in that case any other officer or officers of the customs shall batten, fasten, and lock down the main and other hatchway and hatchways leading to the hold or place of stowage in such ship or vessel; and the master or other person having or taking the charge or command of such ship or vessel shall, and he is hereby required to assist, or cause to be assisted, such officer or officers, by and with a sufficient number of the crew of such ship or vessel, in the battening and locking down such hatchway or hatchways: And if any such master or other person shall neglect or refuse to produce such manifest or manifests, or content or contents, or to give any such copy thereof, or to assist, or cause to be assisted, any such officer or officers in battening, fastening, or locking down such hatchway or hatchways, according to the directions of this act; or if any such hatchway shall, after the same shall have been so battened, fastened, or locked down as aforesaid, according to the directions of this act, be opened; or if any fastening or lock affixed to any such hatchway, for the purpose of fastening or locking the same, according to the directions of this act, shall be opened, broken, or damaged, after such hatchway shall have been so battened, fastened, or locked down as aforesaid, and before the same shall have been opened by the proper officer or officers of the customs; the master or other person having or taking the charge or command of such ship or vessel shall, for each and every such offence, forfeit the sum of two hundred pounds.

XXI. And be it further enacted, That if, after the arrival of any ship or vessel having tobacco on board, within the limits of any of the ports in *Great Britain*, or within four leagues of the coast thereof, bulk shall be broken, or any part of the tobacco laden on board such ship or vessel shall be unladen or unshipped from or out of such ship or vessel, within the said limits or distance, and, if within the limits of any of the ports first herein-before enumerated, before such ship or vessel shall have been moored according to the directions of this act in that behalf, or before the proper officer or officers of the customs, with the consent of the commissioners of his Majesty's customs in *England* for the time being, or any four or more of them, or the commissioners of his Majesty's customs in *Scotland* for the time being, or any three or more of them, for that purpose, shall have duly authorized the unloading thereof, every such ship or vessel, together with her guns, furniture, ammunition, tackle, and apparel, and all the tobacco then in or on board such ship or vessel, shall be forfeited, and shall and may be seized by any officer or officers of the customs or excise, and such master or other person shall forfeit the sum of two hundred pounds.

XXII. Provided always, That no such ship or vessel, nor her guns, furniture, ammunition, tackle, or apparel, nor any such tobacco then in or on board such ship or vessel, shall be forfeited for or by reason of bulk being broken, or any of the tobacco being unladen or unshipped as aforesaid, nor shall such master or other person incur the said last-mentioned penalty of two hundred pounds, in case the same was occasioned by unavoidable accident, necessity, or distress, and proof thereof shall be immediately made, by the master or other person having or taking the charge or command of such ship or vessel, and two or more of the mariners belonging to and on board such ship or vessel, upon oath, before the collector or other chief officer of the customs of the port within the limits of which such accident, necessity, or distress shall have happened, or before the collector or other chief officer of the customs of the first port of *Great Britain*, within the limits of which such ship or vessel shall afterwards arrive, if such accident, necessity, or distress shall have happened not within the limits of any

British port; nor shall the master or other person having or taking the charge or command of any ship or vessel, whole hatchway or hatchways shall, after the same shall have been battened, fastened, or locked down as aforesaid, incur the said penalty of two hundred pounds herein imposed on such master or other person, for or by reason of any such hatchway being opened, or for or by reason of any fastening or lock affixed to any such hatchway, for the purpose of locking the same according to the directions of this act, being opened, broken, or damaged, in case the same shall have been occasioned by unavoidable accident, necessity, or distress, and like proof shall be made upon oath, before the collector or other chief officer of the customs, at such of the said ports herein-before enumerated within the limits of which such ship or vessel shall first arrive; and all such collectors, and other chief officers respectively, are hereby authorized and empowered to administer the oaths respectively by this act directed or authorized to be made.

XXIII. And be it further enacted, That if any tobacco or snuff, which shall be imported or brought into *Great Britain*, shall be landed or put on shore in *Great Britain*, or unshipped or delivered from or out of any ship, vessel, or boat, with intention to be landed or put on shore in *Great Britain*, without a warrant for the landing or delivery of the same first signed by the proper officer or officers of the customs in that behalf, and without the presence of the proper officer or officers of the customs, all such tobacco or snuff respectively, together with the hogsheds, casks, chests, cases, and other packages whatever containing the same, and the ship, vessel, or boat, in or on board which the same shall be so imported or brought, and from which the same shall be so unshipped, and also the ship, vessel, or boat into which the same shall be so unshipped, and likewise all and each and every ship, vessel, and boat by which or from which the same, after having been so unshipped, shall be landed or delivered, with all their guns, furniture, ammunition, tackle, and apparel respectively, shall be forfeited, and shall and may be seized by any officer or officers of the customs or excise; and the proprietor or proprietors, importer or importers, consignee or consignees, of any such tobacco or snuff, and the master, mate, or other person or persons having or taking the charge or command of any such ship, vessel, or boat, and all and every person or persons who shall be in any-wise concerned, or aiding or assisting in the unshipping, landing, or delivery of any such tobacco or snuff, or to whose hands, custody, or possession any such tobacco or snuff shall come after the same shall be so unshipped, landed, delivered, or put on shore as aforesaid, he, she, or they knowing the same to have been so unshipped, landed, or delivered, shall for every such offence forfeit treble the value of such tobacco or snuff respectively, to be estimated according to the best and highest rate and price which tobacco or snuff respectively, of the best quality, shall sell for in *London* at the time when such forfeiture shall be incurred.

XXIV. And be it further enacted, That the said commissioners of the customs in *England* for the time being, or any four or more of them, shall, and they the said commissioners, or any four or more of them, are hereby required, from time to time, to fix and appoint, or cause to be fixed and appointed, and from time to time continued, at each and every of the respective ports in *England* herein-before enumerated; (that is to say), *London, Bristol, Liverpool, Lancaster, Cowes, Falmouth, Whitehaven*, and *Hull*, a certain place for the mooring all ships or vessels, in or on board which any tobacco shall be imported or brought into *Great Britain*, according to the directions of this act, or which shall come to or arrive within such respective ports; and the said

Tobacco or snuff landed or unshipped without a warrant from the proper officer of the customs, and presence of such officer, to be forfeited, with the ships, &c. out of and into which delivered, and from which landed, and the proprietor, &c. and the persons concerned, or into whose hands or custody it shall come, to forfeit treble the value.

Any goods unshipped, duties not being paid or secured, forfeited, and treble value, and the vessels, boats, cattle, and carriages, used in landing or removing. 3 Ann. c. 7. f. 17.

Corporal punishment for unshipping. 19 Geo. 3. c. 69. f. 8.

Removing without permit, &c. f. 110.

Prohibited or run goods harboured, kept, or concealed, forfeited, and treble value. 11 Geo. 1. c. 30. f. 16.

Officer of excise may search with warrant, this act, f. 153.

Entries of tobacco, f. 27; snuff, f. 28.

Commissioners of the customs to appoint places for mooring vessels importing tobacco, till cleared.

Ships in general to bring to, and receive revenue officers on board, at the usual or appointed places for such purpose, or penalty of 100l. 25 Geo. 3. c. 40. f. 22.

said commissioners of the customs in *Scotland* for the time being, or any three or more of them, shall, and they the said last-mentioned commissioners, or any three or more of them, are hereby required, from time to time, to fix and appoint, or cause to be fixed and appointed, and from time to time continued, at each of the said respective ports in *Scotland* herein-before enumerated; (that is to say), *Port Glasgow*, *Greenock*, and *Leith*, a certain place for the purpose of mooring all such ships and vessels, in or on board which any tobacco shall be imported or brought into *Great Britain*, according to the directions of this act, and which shall come to or arrive within such respective ports; and the masters, or other persons respectively, having or taking the charge or command of such ships or vessels, shall, at their respective costs and charges, immediately on such arrival of such ships or vessels, cause all such ships or vessels respectively to be conducted to, and moored at such places so fixed and appointed, at the said ports respectively to which such ships or vessels shall so come, or within which such ships or vessels shall respectively arrive; and all such ships or vessels shall, at the costs and charges of such masters, or other persons respectively, remain and continue at such moorings until all the tobacco on board the same shall have been landed and delivered therefrom, in manner herein mentioned, and until such ships or vessels shall have been regularly cleared by the proper officer or officers of the customs for that purpose; and if any such master or other person shall omit, neglect, or refuse to cause any such ship or vessel so to be conducted or moored, according to the directions of this act in that behalf, or if any such ship or vessel shall depart from or leave such her moorings, contrary to the directions of this act in that behalf, the master or other person having or taking the charge or command of such ship or vessel shall forfeit the sum of one hundred pounds, unless, in the judgement of the said commissioners, such master or other person shall be prevented from such compliance by means of any unavoidable accident.

Report of the ship, next clause.

Masters to cause all such vessels to be conducted to, and moored at those places, immediately on their arrival.

Masters neglecting to moor their vessels, or leaving their moorings contrary to this act, (unless by unavoidable accident, to forfeit 100 l.

Mooring, or discharging the lading of other ships there, 70 l. 3 s. 4 d. c. 47. f. 1. Ships laden wholly with tobacco may wait 14 days at Cowes or Falmouth for orders, This act, f. 30.

If on arrival at her moorings (vide preceding clause) the master neglects to make his report of any vessel in which tobacco imported, he shall forfeit 100 l.; and tobacco, of which no report made, forfeited.

XXV. And be it further enacted, That on the arrival of any ship or vessel, in which any tobacco shall be imported or brought into any or either of the ports herein-before enumerated, at such her moorings, at any or either of the said ports herein-before enumerated, the master or other person having or taking the charge or command of such ship or vessel shall make a just and true entry or report upon oath, with the collector or other chief officer of the customs of such port, openly at the custom house of such port, of the burthen, contents and lading of such ship or vessel, with the particular marks, numbers, qualities, and contents of every parcel of goods then laden in or on board such ship or vessel, to the best of his knowledge and belief, and do and perform every act and thing in relation thereto, before the collector or other chief officer of the customs of such port, openly in the custom house at such port, in the manner and as the owners, masters, purser, or other persons taking charge of ships or vessels are directed and required by an act made in the first year of the reign of her late Majesty Queen *Elizabeth*, intituled, *An act limiting the time for laying on land merchandizes from beyond the seas, and touching customs of sweet wines*; and by an act made in the thirteenth and fourteenth years of the reign of his late Majesty King *Charles the second*, intituled, *An act for preventing frauds and regulating abuses in his Majesty's customs*, under the penalty of the forfeiture of one hundred pounds; and all tobacco found on board any such ship or vessel, of which no such report shall have been made with the collector or other chief officer of the customs, shall be forfeited, together with the hogsheds, casks, chests, cases, and other packages respectively,

1 Eliz. c. 11. f. 5. (Not in this collection.)

13 & 14 Car. 2. c. 11. f. 2.

See all the general rules respecting reports, 13 & 14 Car. 2. c. 11. f. 2.

No snuff to be reported for exportation, f. 31.

respectively, containing the same; and such tobacco, hogheads, casks, chests, cases, and other packages respectively, shall and may be seized by any officer or officers of the customs or excise.

XXVI. And be it further enacted, That the master or other person having or taking the charge or command of any such ship or vessel shall, at the time when such entry or report upon oath shall be or ought to have been so made, deliver to the collector or other chief officer of the customs, at such ports respectively, such manifest or manifests, or content or contents in writing as herein mentioned; and if any such master or other person shall omit, neglect, or refuse to deliver such manifest or manifests, or content or contents, to such collector or other chief officer of the customs, according to the directions of this act, every such master or other person or persons so offending shall, for every such offence, forfeit the sum of one hundred pounds.

XXVII. And be it further enacted, That all and every importer or importers, proprietor or proprietors, consignee or consignees of tobacco imported or brought into any or either of the ports herein-before enumerated, shall respectively, within ten days, if the whole or the major part of the lading of the ship or vessel in which such tobacco shall be so imported or brought be tobacco, or within fifteen days if the major part of the lading of such ship or vessel shall consist of other goods, and not of tobacco, after the master or other person having or taking the charge or command of such ship or vessel shall have or ought to have made such entry or report upon oath, make, with the collector or other chief officer of the customs, and also with the collector of excise of such of the said ports herein-before enumerated, into which any such tobacco shall be imported or brought in any such ship or vessel, a true entry in writing of all such tobacco in or on board such ship or vessel, belonging to such importer or importers, proprietor or proprietors, consignee or consignees, specifying in such entry whether the same be tobacco of the growth, production, or manufacture of the plantations or dominions of *Spain* or *Portugal*, or of the growth or production of *Ireland*, or of his Majesty's colonies, plantations, islands, or territories in *America*, or of the united states of *America*, and also the number of hogheads, casks, chests, and cases, with the particular marks and number of each of them, and the weight and quantity of tobacco contained therein, agreeably to the several and respective marks, numbers, and contents as specified in the manifest or manifests, or content or contents in writing, relative to such respective tobacco, and also agreeably to the particulars set forth in such entry or report upon oath of the master or other person having or taking the charge or command of the ship or vessel in or on board which such tobacco shall be so respectively imported or brought into either of the ports herein-before enumerated.

XXVIII. And be it further enacted, That within ten days next after the master or purser for that voyage, of the ship or vessel wherein any snuff shall be imported or brought into any or either of the ports herein-before enumerated, shall have or ought to have made a just and true entry or report upon oath of the burthen, contents, and lading of such ship or vessel, in pursuance of the directions of the said acts made in the first year of the reign of her late Majesty Queen *Elizabeth*, and in the thirteenth and fourteenth years of the reign of King *Charles* the second, the importer or importers, proprietor or proprietors, consignee or consignees, of such snuff shall make, with the collector or other chief officer of the customs, and also with the collector of excise, of such of the said ports herein-before enumerated into which any such snuff shall be so imported or brought in or on board such ship or vessel, a true entry in writing of all such snuff in or on board such

Manifest, f. 17.
—*Entry, f. 27.*

Masters neglecting to deliver manifests to the officers of the customs at the time of making such report, to forfeit 100 l.

Particulars of the manifest. See f. 17.

Importers of tobacco to make true entry with the officers of the customs and excise, specifying of what growth, &c. number of hogheads, &c. marks and number of each, and the weight and quantity, agreeably to the manifest and report, within 10 days after the report if the major part of the lading be tobacco, if otherwise within 15 days.

If not so entered, to be carried to the warehouse, next section.

Landing and warehousing tobacco, f. 14.
Landing without warrant from the customs, f. 23.

Manifests, f. 17 & 18.

Report, f. 25.
Entry of snuff, next section.

Not entering goods in general within 20 days, 26 Geo. 3. c. 40. f. 14.

Importers of snuff to make like entry within ten days after the report made according to 1 Eliz. c. 11. f. 5. (not in this collection), and 13 & 14 Car. 2. c. 11. f. 2.

No snuff to be reported for exportation, f. 31.

Landing and warehousing snuff, f. 37.

Landing without warrant from the customs, f. 23.

Manifest, f. 17 & 18.

Report, f. 25.

Entry of tobacco, f. 27.

If such entry be not made, the tobacco and snuff to be conveyed to the warehouse provided according to this act, and tobacco to continue there 24 months, and snuff one month, unless sooner cleared by the importer; and 6 d. per week for each hoghead to be paid for warehouse rent.

If tobacco be not cleared within 24 months, or snuff within one month, it may be sold, s. 55.

Tobacco or snuff brought to one of the ports enumerated in this act, may be conveyed in the same vessel to another port, if it be so originally reported.

See the enumerated ports, s. 14.

Vessels laden wholly with tobacco, may come into *Cowes* and *Falmouth* to wait for orders, and there remain 14 days, provided the master make known the purpose to the chief officer of the customs, and report the bur-

ship or vessel, belonging to such importer or importers, proprietor or proprietors, consignee or consignees, specifying in such entry, whether the same be snuff imported by the united company of merchants of *England* trading to the *East Indies*, or snuff imported from any *British* plantation in *America*, or from the *Spanish West Indies*, or snuff imported from any other place, and also the number of hogheads, casks, chests, and cases, with the particular marks and numbers of each and every of them, and the weight and quantity of snuff contained therein; and if the importer or importers, proprietor or proprietors, consignee or consignees, of any tobacco or snuff imported or brought into any or either of the ports herein-before enumerated, shall omit, neglect, or refuse, contrary to the directions of this act, to make, with the collector or other chief officer of the customs, and with the collector of excise, of such of the said ports herein-before enumerated, into which any such tobacco or snuff shall be brought or imported as herein directed, such true entry in writing of any such tobacco or snuff in or on board any such ship or vessel, belonging to such importer or importers, proprietor or proprietors, consignee or consignees, it shall and may be lawful to and for any officer or officers of the customs or excise to convey all such tobacco and snuff respectively, together with the hogheads, casks, chests, and cases containing the same, to some or one of the respective warehouse or warehouses to be provided according to the directions of this act, and such tobacco shall be deposited, lodged, and secured therein for the space of twenty-four months, and such snuff shall be deposited, lodged, and secured therein for the space of one month, unless such tobacco and snuff respectively shall be cleared and taken from or out of such warehouse or warehouses, by the importer or importers, proprietor or proprietors, consignee or consignees thereof, before the expiration of such twenty-four months, or one month respectively; and no such tobacco or snuff shall be cleared or delivered from or out of such warehouse or warehouses, unless the importer or importers, proprietor or proprietors, consignee or consignees thereof shall first pay, into the hands of the proper custom warehouse keeper, warehouse rent for such tobacco and snuff respectively, at and after the rate of sixpence per week for each and every hoghead, cask, chest, or case, of such tobacco and snuff respectively, for such time as the same respectively shall remain in any such warehouse or warehouses.

XXIX. Provided always, That nothing in this act contained shall extend, or be deemed or construed to extend, to prevent any tobacco or snuff, legally imported or brought in or on board any ship or vessel into any or either of the said respective ports herein-before enumerated, from being carried or conveyed in or on board the same ship or vessel from thence to any other of the said respective ports herein-before enumerated, for the purpose of being landed there, and deposited, lodged, and secured in the warehouse or warehouses so to be provided at such last mentioned port, according to the directions of this act, if such tobacco or snuff shall be originally reported for that purpose by the master or other person having or taking the charge or command for that voyage of such ship or vessel, with the collector or other chief officer of the customs at such original port of importation.

XXX. Provided always, and be it further enacted, That nothing in this act contained shall extend, or be construed to extend, to prevent any ship or vessel laden in the whole with tobacco, from coming into the following ports of this kingdom, or either of them, to wait for orders; (*videlicet*) the ports of *Cowes* and *Falmouth*, and there to remain for the space of fourteen days and no longer, without being subject or liable to the regulations or restrictions of this act, on condition that the master or other person having or taking the charge or command

command of such ship or vessel so coming or arriving within the limits of the said ports of *Cowes* and *Palmouth* respectively for the purpose aforesaid, do, immediately on coming or arriving within the said limits, make the same known to the collector or other chief officer of the customs at the said ports; and also make a just and true entry in writing, on oath before such collector or other chief officer (who is hereby authorized and required to administer the same), of the burthen, contents, and lading of his said vessel, in manner directed by this act; on failure whereof, or in not departing from the said ports respectively at the expiration of the said fourteen days, unless in case of unavoidable necessity, every such ship or vessel, and the master or other person having or taking the charge or command thereof, and also the cargo in or on board the same, shall be subject and liable to all and each and every the rules, regulations, restrictions, penalties, and forfeitures in this act mentioned.

XXXI. And be it further enacted, That no snuff whatever, which shall be imported or brought into *Great Britain*, shall be entered or reported for exportation in the same ship, or exported therein to foreign parts; and all entries and reports which shall be made of such snuff, contrary to the directions of this act, shall be, and the same are hereby declared to be null and void.

porting goods for exportation. 24 Geo. 3.

XXXII. And be it further enacted, That the said commissioners of the customs in *England* for the time being, or any four or more of them, and the said commissioners of the customs in *Scotland* for the time being, or any three or more of them, shall, and they respectively are hereby authorized and required, out of any of the duties or revenues of customs under their management respectively, to provide, from time to time, such warehouse and warehouses as they respectively shall deem requisite and necessary for depositing, lodging, and securing therein, at each and every of the said respective ports first herein-before enumerated, in *England* and *Scotland* respectively, all such tobacco and snuff respectively as shall be imported according to the directions of this act at such respective ports.

XXXIII. And be it further enacted, That the said commissioners of the customs in *England* for the time being, or any four or more of them, and the said commissioners of the customs in *Scotland* for the time being, or any three or more of them, shall, and they respectively are hereby authorized and required to appoint one or more officer or officers of the customs, in *England* and *Scotland* respectively, to attend all and every such warehouse or warehouses so to be provided, according to the directions of this act, in *England* and *Scotland* respectively, and one or more of such officers to be a custom warehouse keeper or warehouse keepers of each and every such warehouse; and the said commissioners of excise in *England* and *Scotland* respectively, or the major part of them respectively for the time being, shall, and they respectfully are hereby in like manner authorized and required to appoint one or more officer or officers of excise to attend all and every such warehouse or warehouses so to be provided, according to the directions of this act, in *England* and *Scotland* respectively, and one or more of such officer or officers to be an excise warehouse keeper or warehouse keepers of each and every such warehouse.

XXXIV. And be it further enacted, That the proper officer or officers of the customs on board every such ship or vessel in which tobacco shall be imported, according to the directions of this act, shall mark or cause to be marked every hoghead, cask, chest, and case of tobacco with such mark or impression as the said commissioners of the customs in *England* for the time being, or any four or more of them, or the said commissioners of the customs in *Scotland* for the time being,

then, &c. If not, or if he shall not depart at the end of 14 days, unless unavoidable necessity, he is subject to the rules, &c. of this act.

Ships report, f. 25.

No snuff imported shall be reported for exportation, or exported in the same ship. Such reports void.

General rules as to reporting goods for exportation. 24 Geo. 3. stat. 2. c. 47. f. 28.

Commissioners of customs to provide warehouses for depositing tobacco and snuff.

To provide also kilns in each warehouse for burning tobacco, &c. f. 143.

Commissioners of customs and excise to appoint officers to attend warehouses.

General rules for appointing excise officers. See 12 Car. 2. c. 24. f. 33.

Officers of the customs on board vessels to mark the hogheads of tobacco, which are to be landed in their presence, and conveyed to the warehouses.

Seizures to be also carried to the warehouses. Or See f. 140.

See within what times tobacco and snuff to be entered, f. 27 & 28.

See within what time excisable liquors, &c. are to be entered and landed, 31 Geo. 2. c. 36. f. 5.

Officers of the customs to attend the tobacco.

Landing waiters to cause landing marks and numbers to be affixed.

Erasing, altering, or defacing the marks, 1001. f. 48.

Importer to take out the tobacco, and separate that which is damaged &c. Officer to weigh the tobacco, and importer to stow it away.

Disposing of the damaged tobacco, next section.

Delivery of tobacco for exportation, f. 39 & seq.—For home consumption, f. 52.

Importers neglecting to take tobacco out of hogsheds, &c. in such warehouses, &c. to pay 6 d. per week for each hogshed.

or any three or more of them, shall direct, and also with progressive numbers; and no hoghead, cask, chest, or case of tobacco shall be unshipped, landed, or delivered from or out of such ship or vessel, before the same shall have been so marked; and when the same shall have been so marked, the importers, proprietors, or consignees of such tobacco respectively shall forthwith (provided the same shall have been duly entered), in the presence of the proper officer or officers of the customs, unship and land, or cause to be unshipped and landed, in the usual manner, all such tobacco, and shall carry and convey the same, or cause the same to be carried and conveyed to, and deposited in, some or one of the respective warehouse or warehouses so to be provided as directed by this act, at such of the ports first herein-before enumerated at which such tobacco shall be imported; and the proper officer or officers of the customs shall attend such tobacco from the time of the unshipping thereof until the same shall be so deposited, and the same shall be forthwith lodged and secured in such warehouse or warehouses; and the proper landing waiters of the customs shall, upon the respective hogsheds, casks, chests, or cases of tobacco being so brought as aforesaid to such warehouse or warehouses, and within the same, cause proper landing marks and numbers to be set, stamped, or affixed upon each and every such hoghead, cask, chest, or case of tobacco; and such importers, proprietors, or consignees respectively, shall forthwith take or cause to be taken all such tobacco from and out of the hogsheds, casks, chests, or cases respectively containing the same, and also separate all the damaged and mean tobacco, for which they respectively shall refuse to pay the duties by this act imposed, from the residue of such tobacco, and also forthwith bring such tobacco, or cause the same when so taken out to be brought to and put into the proper scales, to be weighed, in such warehouse or warehouses; and such landing waiters, together with the proper officer or officers of excise belonging to such warehouse or warehouses, shall forthwith within such warehouse or warehouses weigh, or cause to be weighed, and take an account of, all such tobacco; and such importers, proprietors, or consignees respectively shall also, when and so soon as such tobacco shall have been weighed and taken an account of, take the same or cause the same to be taken from and out of the scales in which the same shall have been so weighed, and also remove the same, or cause the same to be removed to and properly stowed away in such convenient part or parts of such warehouse or warehouses as such custom warehouse keeper or warehouse keepers shall in that behalf direct; and if any such importer or importers, proprietor or proprietors, consignee or consignees of tobacco, shall omit, neglect, or refuse, contrary to the true intent and meaning of this act, to take or cause to be taken from or out of the hoghead, cask, chest, or case containing the same, any such tobacco, which shall be deposited, lodged, or secured in such warehouse or warehouses as aforesaid, or shall neglect or refuse to bring any such tobacco, or cause the same to be brought to or put into the proper scales, to be weighed as aforesaid, or shall neglect or refuse to take any tobacco which shall have been weighed and taken an account of as directed by this act, or cause the same to be taken, at their own expence, from or out of the scales in which the same shall have been so weighed, or shall omit, neglect, or refuse to remove the same, or cause the same to be removed and properly stowed away, as directed by this act, such importer or importers, proprietor or proprietors, consignee or consignees, shall, before any such tobacco shall be cleared or delivered from or out of such warehouse or warehouses, first pay, into the hands of the proper custom warehouse keeper, warehouse rent for such tobacco, at and after the rate of sixpence per week for each

and

and every hoghead, cask, chest, or case of such tobacco, for the time that such tobacco shall remain in any such warehouse or warehouses.

XXXV. Provided always, and be it enacted, That it shall not be lawful to separate the stalk of any such tobacco from the leaf thereof, on pretence that the same is damaged or mean tobacco, nor shall any allowance be made to the importer or importers, proprietor or proprietors, consignee or consignees of tobacco, for or in consideration of any tobacco being damaged or mean; but in case he, she, or they shall refuse to pay the duties for the same, and shall not think proper to export such damaged or mean tobacco, which it shall be lawful to do, provided it be exported under the regulations of this act within three months from the time the importer or importers, proprietor or proprietors, consignee or consignees, should or ought to have made his or their entry as aforesaid, and in packages not containing less than seven hundred and fifty pounds weight, the proper officers of the customs and excise respectively shall weigh the same, and keep a distinct account thereof, and the said respective commissioners of the customs and excise shall cause the same to be burnt and destroyed, and the said respective commissioners shall sell and dispose of the ashes arising therefrom for the most money that can be gotten for the same.

commissioners of customs and excise respectively, and the ashes sold, and no allowance made the importer.

Regulations for exporting unmanufactured tobacco. This act, s. 39.

Separating damaged and mean tobacco, preceding section.

Exporting the remainder of the hoghead, &c. s. 43.

XXXVI. And be it further enacted, That, immediately after such tobacco shall have been so weighed or taken an account of as directed by this act, the several importers, proprietors, or consignees shall be permitted, in the presence of the said landing waiters and excise warehouse keepers, or other proper officer or officers of excise respectively, belonging to such warehouse in which such tobacco shall have been so weighed and taken an account of as directed by this act, to draw or take out of each hoghead, cask, chest, or case, so weighed and taken an account of, a sample of such tobacco, not exceeding four pounds weight; and the same shall be returned by such importers, proprietors, or consignees respectively, when such hoghead, cask, chest, or case of tobacco shall be re-weighed, according to the directions of this act, either for exportation or for home trade, consumption, or manufacture, and such importers, proprietors, or consignees respectively, shall also be permitted, in like manner, to take a second sample, not exceeding four pounds weight, if, at the time of taking such second sample, the first sample shall be returned into the hoghead, cask, chest, or case, out of which the same was taken; and such second sample shall in like manner be returned when such hoghead, cask, chest, or case shall be re-weighed, according to the directions of this act, either for exportation or home trade, consumption, or manufacture.

XXXVII. And be it further enacted, That all snuff which shall be imported in or on board any ship or vessel, into any of the ports first herein-before enumerated, and whereof entry has been made according to the directions of this act, shall, at the expence of the importers, proprietors, or consignees of such snuff respectively, be forthwith (provided the same shall have been duly entered) unshipped, and landed in the usual manner, and conducted, under the care of the proper officers of the customs, to some or one of the respective warehouse or warehouses so to be provided as directed by this act, at such of the ports first herein-before enumerated at which such snuff shall be imported, and shall be forthwith deposited, lodged, and secured in such warehouse or warehouses; and the proper landing waiters of the customs shall, upon the respective hogheads, casks, chests, or cases of snuff being so brought as aforesaid to such warehouse or warehouses,

The stalk not to be separated from the leaf, on pretence of its being damaged or mean tobacco; and no allowance to be made for damaged or mean tobacco;

but if the importer refuse to pay the duties, and shall not export it in packages not less than 750 lb. within three months, it shall be burnt, and the ashes sold.

If not so packed for exportation within 3 days it may then be burnt. 30 Geo. 3. c. 40. s. 6.

But it shall not be lawful to export it, but it shall be burnt under the direction of

31 Geo. 3. c. 47. s. 1.

After tobacco has been weighed, a sample, not exceeding four pounds, may be taken, which must be returned on reweighing for home consumption, or exportation.

A second sample may be taken on returning the first.

No permit to be granted or valid for any unmanufactured tobacco, other than samples, s. 114.

Snuff imported, upon entry thereof, to be conveyed to the proper warehouses, under the care of the officers of the customs.

Entry of snuff, s. 28.

Landing waiters to cause landing marks and numbers to be affixed.

Erasing, altering, or defacing the marks or numbers, 100 l. s. 48.

Importer to bring the snuff to the scales, and officer to weigh it, and importer to take it out of the scales, and stow it away where the custom warehouse keeper shall direct.

Delivery from the warehouse, s. 52.

Samples of snuff may be taken, not exceeding one pound weight each, which must be returned when the hoghead, &c. is re-weighed.

Tobacco lodged in warehouses may be exported directly from thence.

Damaged or mean tobacco, s. 35 & 43.

Regulations for the exportation of manufactured tobacco, s. 127 & seq.

Exporter to give 24 hours notice to customs and excise, expressing the number of hogheads, &c. and landing marks and numbers;

and bring the tobacco to the scales, and take it out to be weighed, within one hour.

If not cleared within 14 days after weighed the importer to pay 6 d. per week for each hoghead, s. 56.

Officers to weigh and take account.

Exporter to procure a cocquet, and make out two bills.

and within the same, cause proper landing marks and numbers to be set, stamped, or affixed upon each and every such hoghead, cask, chest, or case of snuff; and such importers, proprietors, or consignees respectively shall forthwith bring such snuff, or cause the same to be brought to and put into the proper scales, to be weighed, in such warehouse or warehouses; and such landing waiters, together with the proper officer or officers of excise belonging to such warehouse or warehouses, shall forthwith, within such warehouse or warehouses, weigh or cause to be weighed, and take an account of, all such snuff; and such importers, proprietors, or consignees respectively shall also, when and so soon as such snuff shall have been weighed and taken an account of, take the same, or cause the same to be taken, at their own expence respectively, from and out of the scales in which the same shall have been so weighed, and also remove the same, or cause the same to be removed and properly stowed away in such convenient part or parts of such warehouse or warehouses as such custom warehouse keeper or warehouse keepers shall in that behalf direct.

XXXVIII. And be it further enacted, That, immediately after such snuff shall have been so weighed and taken an account of as directed by this act, the several importers, proprietors, or consignees thereof shall be permitted, in the presence of the said landing waiters and excise warehouse keepers, or other proper officer or officers of excise respectively, belonging to such warehouse in which such snuff shall have been so weighed and taken an account of as directed by this act, to take out of each hoghead, cask, chest, or case so weighed and taken an account of, a sample of such snuff, not exceeding one pound weight, and the same shall be returned by such importers, proprietors, or consignees respectively, when such hoghead, cask, chest, or case of snuff shall be re-weighed, according to the directions of this act.

XXXIX. And be it further enacted, That it shall and may be lawful to export as merchandize, directly from the warehouse or warehouses in which the same shall be deposited, lodged, and secured, according to the directions of this act, any tobacco, subject to the rules, regulations, restrictions, and provisions herein mentioned; (that is to say) the person or persons intending to export the same shall give at least twenty-four hours notice in writing, to the proper custom and excise warehouse keepers respectively, belonging to such warehouse or warehouses in which such tobacco intended to be exported shall be so deposited, lodged, and secured, of his, her, or their intention to export such tobacco, and of the number of hogheads, casks, chests, or cases of such tobacco so intended to be exported, and also the landing marks and numbers which were set, stampd, or affixed upon each and every such hoghead, cask, chest, or case, according to the directions of this act; and shall also, at the time specified in such notice, or within one hour after, at his, her, or their own expence, bring all such tobacco specified in such notice from the part or place of such warehouse or warehouses in which the same shall be deposited and stowed away, and also forthwith take, or cause to be taken, all such tobacco from and out of the hogheads, casks, chests, or cases containing the same, and bring the same, or cause the same, when so taken out, to be brought to and put in the proper scales to be weighed, in such warehouse or warehouses; and the proper landing waiter and excise warehouse keepers, or other proper officer or officers of excise, shall forthwith, within such warehouse or warehouses, weigh, or cause to be weighed, and take an account of all such tobacco; and such person or persons so intending to export the same shall also, before any such tobacco shall be delivered out of such warehouse or warehouses for exportation, procure a proper cocquet, and make out two proper bills

bills for the exportation thereof, and indorse upon such cocquet and bills respectively, in a fair, distinct, and legible manner, the plantation or manifest mark and number which were upon each and every such hoghead, cask, chest, or case of tobacco, at the time when the same was first imported into *Great Britain*, and also the landing marks and numbers which were set, stamped, or affixed, according to the directions of this act, upon each and every such hoghead, cask, chest, or case thereof, together with the exact weight of the tobacco contained in each and every such hoghead, cask, chest, or case at the time of its being landed in *Great Britain*, and likewise indorse upon the same cocquet and bills, after weighing the tobacco in the presence of the proper custom landing waiter and excise warehouse keeper, or other proper officer or officers of excise, the weight of the tobacco contained in each such particular hoghead, cask, chest, or case at the time of its being weighed for exportation; and shall deliver such cocquet, and one of such bills so indorsed, to the proper searcher or searchers of the customs, and the other of such bills to the proper excise warehouse keeper; and no searcher or searchers of the customs shall authorize the shipping of any such tobacco, unless such cocquet and bill shall be so indorsed and delivered to the proper searcher or searchers of the customs as herein directed: And if such person or persons so intending to export the same shall not, at the time specified in such notice, or within one hour after, bring all such tobacco specified in such notice from the part or place of such warehouse or warehouses in which the same shall be deposited and stowed away, and also forthwith take, or cause to be taken, all such tobacco from and out of the hogheads, casks, chests, or cases containing the same, and bring the same, or cause the same, when so taken out, to be brought to and put into the proper scales, to be weighed, in such warehouse or warehouses, then such notice shall be void, and the like notice in writing shall be again given, before any such tobacco shall be weighed or delivered out of such warehouse or warehouses for exportation.

XL. And be it further enacted, That such person or persons so intending to export such tobacco, which shall be delivered out of the warehouse or warehouses in which the same shall be deposited, lodged, or secured, according to the directions of this act, shall also, before the same, or any part thereof, shall be delivered out of any such warehouse or warehouses for exportation, give bond himself, with two other sureties, of which the master or other person having or taking the charge or command of the ship or vessel in or on board which such tobacco is intended to be exported, shall be one (such surety, other than such master or other person, to be approved of by the collector or other chief officer of the customs of such of the ports first hereinbefore enumerated from whence such tobacco is intended to be exported), to his Majesty, his heirs and successors, in one shilling *per* pound for each and every pound weight of such tobacco (which bond such collector or other chief officer is hereby authorized and empowered to take, in his Majesty's name, and to his Majesty's use), that such tobacco, and every part thereof, shall (the dangers of the seas and enemies excepted) be really and truly exported as merchandise to, and landed in, such ports or places beyond the seas as shall be specified in such bond, and that such tobacco shall not be exported or carried to any other place or country whatever, nor unshipped or put on board any other ship, vessel, or boat in *Great Britain* (shipwreck or other unavoidable accident excepted), nor relanded in any part of *Great Britain*, *Ireland*, the *Isle of Man*, or the islands of *Jersey*, *Guernsey*, *Alderney*, or *Sark*, unless entered and shipped out for those places respectively, conformably to law, or the islands of *Faro* or *Ferro*.

XLI. Provided

In indorsement of the cocquet and bills.

To deliver the cocquet and one bill to the searcher of the customs, and the other to the excise warehouse keeper.

Bond, next clause.

Notice void in one hour.

Bond to be given to the customs in one shilling *per lb.* for the actual exportation of tobacco taken out of warehouses for that purpose.

Certificate that bond is entered into, *f. 44.*

See what quantities may be exported to *Jersey*, *Guernsey*, *Alderney*, *Sark*, and *Man*, *f. 51.*

The penalty of the bond not to exceed 3,000*l.* and not to be liable to stamp duty.

No warehoused tobacco to be delivered for exportation, but at the place where originally imported, and in the original hogheads, &c. with the marks and numbers thereon; and the whole of the tobacco, except the damaged or mean tobacco, and samples.

Damaged or mean tobacco, next clause.

Samples may be exported in separate packages, if with the respective hogheads, &c.

After separation of damaged tobacco, if the remainder in the hoghead shall be under 450*lb.* it may be repacked, in the presence of the officers of the customs and excise, for exportation, provided each hoghead contain not less than 425*lb.*

Separating damaged or mean tobacco, f. 34.

Disposing of damaged or mean tobacco, f. 35.

XLII. Provided nevertheless, That the penalty of any such bond shall not in any case exceed the sum of three thousand pounds, and that no such bond shall be charged with any stamp duty whatever.

XLII. And be it further enacted, That no tobacco shall be delivered out of any such warehouse or warehouses for exportation, but from the very same port or place at which such identical tobacco was originally imported into *Great Britain*, and in the original hoghead, cask, chest, or case in which the same was first imported into *Great Britain*, with the plantation or manifest mark and number which were upon such hoghead, cask, chest, or case, at the time when the same was first imported into *Great Britain*, and also the landing marks and numbers which were set, stamped, or affixed, according to the directions of this act, upon such hoghead, cask, chest, or case, without any alteration whatever being made in such hoghead, cask, chest, or case (except such as shall be occasioned by necessary cooperage for the repairs thereof), and with the whole of the tobacco which was originally imported in such hoghead, cask, chest, or case, being contained in such hoghead, cask, chest, or case, except as herein is provided, and except such damaged or mean tobacco as shall have been separated therefrom according to the directions of this act, and also such tobacco as shall have been taken out for sample, as directed by this act; and all such samples shall and may be delivered out of such warehouse and warehouses for exportation, and be exported in separate packages from the hogheads, casks, chests, or cases in which the same were so originally imported, provided the same are so respectively delivered out and exported with such respective hogheads, casks, chests, or cases of tobacco in which the same were so respectively originally imported.

XLIII. Provided also, and be it further enacted, That if the damaged or mean tobacco, in any of the hogheads, casks, chests, or cases which shall be so separated, and for which the importer or importers, proprietor or proprietors, consignee or consignees thereof respectively, shall refuse to pay the duties directed by this act, shall be so great in quantity, that the residue of the tobacco in any of such hogheads, casks, chests, or cases, shall be under the weight of four hundred and fifty pounds, then, and in such case, it shall and may be lawful to and for such importer or importers, proprietor or proprietors, consignee or consignees, in the presence of the proper landing waiters of the customs, and the proper officer or officers of excise, to cause all such residue of such tobacco to be repacked and put together, in the warehouse or warehouses in which the same shall be so deposited, lodged, and secured as directed by this act, into one or more of the same hogheads, casks, chests, or cases, out of which such damaged or mean tobacco shall be taken; and all and every such hogheads, casks, chests, or cases of tobacco so repacked shall and may be delivered out of such warehouse or warehouses for exportation and exported, provided the quantity of the tobacco so repacked in each such hoghead, cask, chest, or case, shall amount to four hundred and twenty-five pounds weight, or more, and the plantation or manifest mark and number which were upon such hoghead, cask, chest, or case at the time when the same was first imported into *Great Britain*, and also the landing marks and numbers respectively, which were set, stamped, or affixed, according to the directions of this act, upon such hoghead, cask, chest, or case, when the same was first landed in *Great Britain*, shall be thereon at the time when the same shall be delivered out of such warehouse or warehouses for exportation, at the time of the exportation thereof, any thing in this act contained to the contrary notwithstanding.

XLIV. And be it further enacted, That such tobacco intended to be exported shall and may from time to time (the same having been duly entered with the collector of the customs outwards) be delivered for exportation from and out of such warehouse or warehouses in which the same shall be so deposited, lodged, and secured, upon the person or persons intending to export such tobacco, or some person or persons on his, her, or their behalf, producing to the custom and excise warehouse keepers respectively, belonging to such warehouse or warehouses, a certificate or certificates of the bond herein-before directed being duly entered into for the exportation of such tobacco, and also producing in like manner, if the tobacco so intended to be exported be tobacco of the growth, production, or manufacture of the plantations or dominions of *Spain* or *Portugal*, a certificate or certificates, under the respective hands of the proper collector of the customs and excise respectively, of the duty by this act imposed for or in respect thereof being fully paid; and upon such delivery of any such tobacco for exportation, the same shall be forthwith carried and conveyed, at the expence of such person or persons, by such person or persons as shall be authorized, according to an act made in the twenty-sixth year of the reign of his present Majesty, intituled, (*An act for regulating the production of manifests, and for more effectually preventing fraudulent practices in obtaining bounties and drawbacks, and in the clandestine re-landing of goods*), by licence under the hands of the commissioners of the customs for the time being, or any three or more of them, to carry or put on board ships and vessels, for exportation to foreign parts, goods entitled to drawback, bounty, or premium, according to the directions of the said act; and the same shall also be attended by the proper officer or officers of the customs on board such ship or vessel in which the same shall be intended to be exported.

XLV. And be it further enacted, That if any such tobacco, after the delivery thereof from any such warehouse or warehouses as aforesaid for exportation, shall, before the shipping thereof, be lodged or deposited in any warehouse or other place, so as to be concealed from publick view or inspection, or shall not be shipped within the space of twenty-four hours after such delivery thereof, or if the hoghead, cask, chest, or case, in which such tobacco was contained at the time of such delivery, shall be wilfully opened, or any part of such tobacco taken thereout, after such delivery thereof, and before its arrival at the place for which the same shall be entered for exportation, then, and in each and every such case, all such tobacco, and the hogheads, casks, chests, and cases respectively containing the same, shall be forfeited, and shall and may be seized by any officer or officers of the customs or excise.

XLVI. And be it further enacted, That if any tobacco, either manufactured or unmanufactured, after the same shall have been shipped for exportation in or on board any ship or vessel, in pursuance and according to the directions of this act, shall be unshipped for any purpose whatever, either within the limits of any port of this kingdom, or within four leagues of the coast thereof, or shall be re-landed in this kingdom out of or from such ship or vessel (unless in case of necessity or distress, to save the ship and goods from perishing, which shall be immediately made known to the principal officers of the customs residing at the port nearest to which such ship or vessel shall be at the time such necessity or distress shall arise), then not only such tobacco so unshipped, together with the hogheads, casks, chests, cases, or other packages respectively, containing the same, but also the ship or vessel in or on board which the same shall be so shipped, together with her guns, furniture, ammunition, tackle, and apparel, and also

Tobacco intended for exportation to be delivered upon producing to the warehouse keepers certificates of the requisite bonds being entered into,

and of payment of the proper duty if of the growth or manufacture of the dominions of *Spain* or *Portugal*,

Duties to be paid according to the weight when delivered, if there be a difference by shrinkage. 30 Geo. 3. c. 40. s. 2.

Tobacco to be forthwith carried on board by the persons licensed by commissioners of customs according to 26 Geo. 3. c. 40. s. 20. to carry on board goods entitled to drawback or bounty.

Officers of the customs to attend.

If tobacco so delivered shall be concealed, or not shipped in 24 hours, or shall be opened, or any taken out before its arrival at the place for which entered for exportation, it shall be forfeited, with the casks.

If tobacco shipped for exportation, whether manufactured or unmanufactured, be unshipped within four leagues of the coast, or re-landed in this kingdom, it shall be forfeited, with the vessels on board which shipped, and into which put after the unshipping.

Manufactured tobacco, after security to obtain the drawback, if unshipped, re-landed, or put into any other ship, forfeited, or the value, besides the penalty of the bond, s. 175.

the ship, vessel, or boat into which such tobacco shall be unshipped, or put after such unshipping thereof, together with her guns, furniture, ammunition, tackle, and apparel, shall be forfeited, and shall and may be seized by any officer or officers of the customs or excise.

No tobacco to be exported in vessels of less than 70 tons, except to Ireland; and if they are suspected to be less, they may be detained to be measured, according to 26 Geo. 3. c. 60. s. 14; and if not 70 tons, the master to forfeit 100*l*.

No debenture or drawback for tobacco exported to any place in ships under 20 tons. 8 Ann. c. 13. s. 20.

Persons erasing plantation or landing marks on hogsheds, &c. to forfeit 100*l*.

Regulations for discharging bonds given for exportation of unmanufactured tobacco.

Forged or false certificate, 200*l*. s. 137.

XLVII. And be it further enacted, That no tobacco, either manufactured or unmanufactured, shall be entered or shipped for exportation to any parts beyond the seas, *Ireland* excepted, in any ship or vessel whatever, unless such ship or vessel shall be of the burthen of seventy tons or upwards; and if any officer or officers of the customs or excise shall apprehend, or have reason to believe, that any such ship or vessel bound to foreign parts, and having tobacco on board her, shall not be of the burthen of seventy tons or upwards, it shall and may be lawful for such officer or officers to stop and detain such ship or vessel, and the whole cargo laden on board her of tobacco and all other goods, until he or they shall cause such ship or vessel to be admeasured, according to the rules for admeasurement prescribed by an act passed in the twenty-sixth year of the reign of his present Majesty, (intituled, *An act for the further increase and encouragement of shipping and navigation*); and if it shall appear by such admeasurement that any such ship or vessel is of the burthen of seventy tons or upwards, the officer or officers so stopping or detaining her and her cargo, shall not be subject or liable to any action for damages occasioned by such stoppage and detention; and if the master or other person having or taking the charge or command of any ship or vessel outward bound to foreign parts (*Ireland* excepted), having tobacco in or on board her, shall enter and clear out such ship or vessel at the custom house, as of the burthen of seventy tons or upwards, and such ship or vessel shall not be of so great burthen as seventy tons, according to the rule for admeasurement prescribed by the said act, such master or other person shall forfeit and lose the sum of one hundred pounds for every such offence.

XLVIII. And be it further enacted, That if any person or persons whatever shall erase, cut out, burn out, blot out, or in anywise whatever alter, change, or deface any mark or number, or marks or numbers, which was or were burnt in, cut in, or set upon any hogshedd, cask, chest, or case whatever of tobacco in his said Majesty's colonies, plantations, islands, or territories in *America*, or in the United States of *America*, or any of the landing marks or numbers which shall be set, stamped, or affixed thereon, according to the directions of this act, he, she, or they so offending shall, for each and every such offence, forfeit the sum of one hundred pounds.

XLIX. And be it further enacted, That the bonds herein-before directed to be given shall be discharged in manner herein mentioned; (that is to say), For such unmanufactured tobacco as shall be entered for exportation to the kingdom of *Ireland*, or the islands of *Guernsey*, *Jersey*, *Alderney*, or *Sark*, upon the production of a certificate to the collector, or other chief officer of the customs who took such bond, within six months from the date of such bond, testifying the landing of such tobacco there; upon the like production of a like certificate, within twelve months, for such tobacco as shall be so entered for any other port or place in *Europe*, (other than the *Isle of Man* and the islands of *Faro* or *Ferro*), or any port or place in *Asia* or *Africa*, within the *Streights of Gibraltar*; upon the like production of a like certificate, within eighteen months, for such tobacco as shall be so entered for any of his Majesty's colonies, plantations, islands, or territories in *America* or *Africa*, or the United States of *America*; and upon the like production of a like certificate, within twenty-four months, for such tobacco as shall be so entered for any port or place at or beyond

beyond the *Cape of Good Hope*; and such certificates respectively, for such tobacco as shall be so entered for, and landed in, any port or place where any officer or officers of his Majesty's customs shall be resident, shall be signed by the proper officer or officers of his Majesty's customs there; and if no officer of his Majesty's customs shall be resident in such port or place where such tobacco shall be so entered for and landed, such certificate shall be signed by the *British* consul, or other person acting as such, there; and if no officer of his Majesty's customs or *British* consul, or other person acting as such, shall be resident at such port or place where such tobacco shall be so entered for and landed, such certificate shall be under the common seal of the chief magistrate of such port or place, or under the hands and seals of two known *British* merchants then being at such port or place where such tobacco shall be so landed; or such bond or bonds shall be discharged, upon proof, in any or either of the said cases, that such tobacco was taken by enemies, or perished in the sea, or was destroyed by fire; the examination and proof thereof being left to the judgment of the commissioners of the customs in *England* or *Scotland*, for the time being, respectively.

L. Provided always, That no such bond shall be forfeited for or by reason of any such certificate not testifying the landing the whole quantity of tobacco mentioned in any such bond at the port or place of importation in *Ireland* expressed in such bond, if the quantity testified to be so landed shall not be deficient more than two pounds in every one hundred pounds weight of tobacco mentioned in such bond.

Bond for exporting tobacco to *Ireland*, not to be forfeited, if the quantity testified to be landed is not deficient more than 2 lb. in the 100.

LI. And whereas it is expedient that tobacco should not be exported from *Great Britain* to the islands of *Jersey*, *Guernsey*, *Alderney*, and *Sark*, or any or either of them, or to the *Isle of Man*, unless permitted by licence under the hands of three or more of the commissioners of his Majesty's customs in *England* for the time being, and that such permission should be limited to certain quantities, to be exported thither annually; be it therefore further enacted by the authority aforesaid, That, from and after the said tenth day of *October* one thousand seven hundred and eighty-nine, it shall not be lawful to export, or to enter for exportation, from *Great Britain* to the said islands of *Jersey*, *Guernsey*, *Alderney*, and *Sark*, or any or either of them, or to the *Isle of Man*, under the penalty of the forfeiture thereof, to be seized by any officer or officers of the customs or excise, any tobacco, unless permission be first given for that purpose by the commissioners of his Majesty's customs in *England* for the time being, or any three or more of them, by licence under their hands; and the said commissioners, or any three or more of them, are hereby authorized and required, on application to them in writing for that purpose, to grant their licence from time to time, under their hands (such licence to continue in force thirty days from the date thereof, and no longer), to any of his Majesty's subjects, to export from any of the said enumerated ports in *England*, in *British*-built ships, owned, navigated, and registered according to law, and not of less burthen than seventy tons (the tonnage to be ascertained in the manner directed by this act), to the said islands of *Jersey*, *Guernsey*, *Alderney*, and *Sark*, and the *Isle of Man* respectively, any quantity of tobacco, either manufactured or unmanufactured, not exceeding in the whole, in any one year, to those places respectively, the following quantities; (that is to say) To the island of *Jersey* any quantity not exceeding forty thousand pounds weight; to the island of *Guernsey*, any quantity not exceeding thirty-five thousand pounds weight; to the island of *Alderney*, any quantity not exceeding five thousand pounds weight; to the island of *Sark*, any quantity

No tobacco to be exported to *Jersey*, &c. or to the *Isle of Man*, without the licence of the commissioners of the customs.

To *Jersey* not more than 40,000 lb.; *Guernsey* 35,000; *Alderney*, 5,000; *Sark* 1,000; and the *Isle of Man* 40,000 lb. in one year.
120,000 lb. might have been exported to the

Isle of Man under such licence. 7 Geo. 3. c. 45. s. 8.

Warehoused tobacco to be taken away in 24 months after entry was or ought to have been made.

After 18 months, 6 d. per hoghead per week to be paid for warehouse room, next section.

If not taken out within 24 months to be sold. See s. 55.

Warehoused snuff to be taken out in one month.

If not so taken out, to be sold. See s. 55.

Importer, &c. to give 24 hours notice to the custom and excise warehouse keepers, of taking out tobacco or snuff for home consumption, or manufacture, specifying the landing marks or numbers.

Taking out for exportation, s. 39.

Importer, &c. to bring the tobacco, or snuff, to the scales, and take out the tobacco to be weighed within one hour.

If not cleared within 14 days after weighed, the importer, &c. to pay 6 d. per week for each hoghead, besides the duties, s. 56.

Officers to weigh and take account.

Importer, &c. to pay the duties.

Allowance for the turn of the scale, s. 54.—

Duty to be paid according to the weight on delivery, if any difference by shrinkage. 30 Geo. 3. c. 40. s. 2.

tity not exceeding one thousand pounds weight; and to the *Isle of Man*, any quantity not exceeding forty thousand pounds weight.

LII. And be it further enacted, That all and every the importer or importers, proprietor or proprietors, consignee or consignees of tobacco, which shall be deposited, lodged, or secured in any such warehouse or warehouses so to be provided according to the directions of this act, shall, within twenty-four months, to be computed from the day on which the importer or importers, proprietor or proprietors, consignee or consignees of such tobacco shall or ought to have made his, her, or their entry thereof in writing, according to the directions of this act, clear and take from and out of such warehouse or warehouses respectively, either for exportation, according to the directions herein-before contained, or for home trade, consumption, or manufacture, all such tobacco; and that all and every importer or importers, proprietor or proprietors, consignee or consignees of snuff, which shall be deposited, lodged, or secured in any such warehouse or warehouses, shall, within one month, to be computed from the day on which the importer or importers, proprietor or proprietors, consignee or consignees of such snuff shall or ought to have made his, her, or their entry thereof, in writing, according to the directions of this act, clear and take away, from and out of such warehouse or warehouses respectively, all such snuff; and that when any importer or importers, proprietor or proprietors, consignee or consignees of any tobacco or snuff deposited, lodged, or secured in any such warehouse or warehouses, shall intend to clear or take from or out of any such warehouse or warehouses, any tobacco for home trade, consumption, or manufacture, or any snuff, he, she, or they shall give at least twenty-four hours notice in writing to the custom and excise warehouse keepers respectively belonging to such warehouse or warehouses respectively, of his, her, or their intention so to do, and of the particular hogheads, casks, chests, or cases of such tobacco and snuff respectively so intended to be cleared or taken out, and also the landing marks or numbers which were set, stamped, or affixed upon each and every such hoghead, cask, chest, or case of tobacco and snuff respectively, according to the directions of this act; and shall also, at the time specified in such notice, or within one hour after, at his, her, or their own expence, bring all such tobacco and snuff respectively specified in such notice, from the parts or places of such warehouse or warehouses in which the same shall be deposited and stowed away, and also forthwith take, or cause to be taken, all such tobacco from and out of the hogheads, casks, chests, or cases containing the same, and bring the same, or cause the same, when so taken out, to be brought to and put into the proper scales, to be weighed in such warehouse or warehouses, and shall also, in like manner, bring all such snuff, or cause the same to be brought to and put into the proper scales to be weighed; and the proper custom landing waiter or landing waiters, and proper officer and officers of excise respectively, belonging to such warehouse or warehouses, shall forthwith, within such warehouse or warehouses, weigh, or cause to be weighed, and take an account of, each and every such hoghead, cask, chest, or case of tobacco, and also of all such snuff; and all and every such importer or importers, proprietor or proprietors, consignee or consignees, shall thereupon forthwith pay down in ready money into the hands of the proper collectors of the customs and excise respectively, the said several duties of customs and excise by this act imposed for or in respect of such tobacco and snuff respectively; and such importer or importers, proprietor or proprietors, consignee or consignees, shall also, before any such tobacco

bacco or snuff shall be delivered out of such warehouse or warehouses for home trade, consumption, or manufacture, procure from the collector and other chief officers of the customs, a certificate of the payment of the custom duties by this act imposed for or in respect of such tobacco or snuff, and shall also procure from the collector of excise a certificate of the payment of the excise duties by this act imposed for or in respect of such tobacco or snuff, and shall also indorse upon such certificates respectively, in a fair, distinct, and legible manner, the plantation or manifest mark and number, which were upon each and every such hoghead, cask, chest, or case of tobacco or snuff, at the time when the same was first imported into *Great Britain*, and also the landing marks and numbers which were set, stamped, or affixed, according to the directions of this act, upon each and every such hoghead, cask, chest, or case thereof, together with the exact weight of the tobacco or snuff contained in each and every such hoghead, cask, chest or case at the time of its being landed in *Great Britain*, and likewise the weight of the tobacco or snuff contained in each such particular hoghead, cask, chest, or case, at the time of its being weighed for home trade, consumption, or manufacture; and shall deliver to the custom warehouse keeper such certificate so procured from the collector and other chief officers of the customs, and indorsed as herein directed, and shall also deliver to the proper excise warehouse keeper such certificate so procured from the collector of excise and indorsed as aforesaid; and upon such certificates being so indorsed and delivered as aforesaid, the said custom and excise warehouse keepers shall deliver out of such warehouse or warehouses for home trade, consumption, or manufacture, such tobacco and snuff specified in such certificates and indorsements, and the proper officer of excise shall thereupon give to such importer or importers, proprietor or proprietors, or consignee or consignees, a permit or permits for the removal thereof from such warehouse or warehouses, to the entered premises of the manufacturer or manufacturers of, or dealer or dealers in tobacco or snuff, to whom such tobacco and snuff respectively are intended to be removed; and no such tobacco or snuff shall be delivered out of any such warehouse, unless such certificates, so indorsed as aforesaid, shall be previously procured and delivered as aforesaid; and if any such importer or importers, proprietor or proprietors, consignee or consignees, shall not, at the time specified in such notice, or within one hour after, bring such tobacco and snuff respectively specified in such notice, from the part or place of such warehouse or warehouses in which the same shall be so deposited and stowed away, and also forthwith take or cause to be taken all such tobacco from and out of the hogheads, casks, chests, or cases containing the same, and bring or cause to be brought such tobacco or snuff to and put into the proper scales to be weighed, according to the directions of this act, then such notice shall be void and of none effect; and the like notice in writing shall be again given, before any such tobacco or snuff respectively shall be weighed or delivered out of such warehouse or warehouses.

LIII. Provided nevertheless, and be it enacted, That the proprietor or proprietors of such unmanufactured tobacco shall pay warehouse rent after the rate of sixpence *per* week for each and every hoghead, cask, chest, or case of such tobacco as shall remain in such warehouse or warehouses after the expiration of eighteen months, to be computed from the day on which the importer or importers, proprietor or proprietors, consignee or consignees of such tobacco shall or ought to have made his or their entry thereof as aforesaid.

Importers, &c. to procure certificates of the payment of the duties, and indorse them with the plantation and landing marks and numbers, and the weight when landed, and when weighed for home trade, &c.

and deliver them to the warehouse keepers of customs and excise respectively,

who shall deliver the tobacco and snuff;

and the proper officer of excise shall grant a permit.

Permits to be granted to manufacturers and dealers, s. 111.

No permit to be granted or valid for removing unmanufactured tobacco (other than jomphs) except in the hoghead, &c. in which delivered out of the warehouse, nor after the same has been removed twice, viz. once from the warehouse, and once from the stock to which permitted from the warehouse. s. 114.

Notice void in one hour, and fresh notice to be given.

Sixpence *per* hoghead *per* week to be paid for warehouse room of tobacco, after the expiration of 18 months from entry.

In weighing tobacco and snuff, 2 lb. per hoghead to be allowed for the turn of the scale, which must be given in favour of the Crown.

If tobacco be not taken from the warehouse in 24 months, and the duties paid, and snuff in one month after entry was or ought to be made, commissioners may cause it to be publicly sold, towards satisfying the duties, with the charges of keeping and sale:

LIV. And be it further enacted, That the proper custom landing waiter and landing waiters, and proper officer or officers of excise, shall, in the weighing and taking account of all tobacco and snuff respectively, in such warehouse or warehouses so to be provided as aforesaid, and by this act directed to be weighed and taken an account of therein, give the turn of the scale in favour of the crown, and in lieu thereof shall allow the importers, proprietors, or consignees thereof two pounds weight avoirdupois upon each and every hoghead, cask, chest, or case of such tobacco and snuff respectively so weighed and taken an account of.

LV. And be it further enacted, That if any importer or importers proprietor or proprietors, consignee or consignees, of any tobacco which shall be deposited, lodged, or secured in any warehouse or warehouses to be provided according to the directions of this act, shall omit, neglect, or refuse to clear or take any tobacco from or out of any such warehouse or warehouses in which the same shall be deposited, lodged, or secured as herein directed, within twenty-four months, to be computed from the day on which the importer or importers, proprietor or proprietors, consignee or consignees of such tobacco shall or ought to have made his, her, or their entries thereof in writing according to the directions of this act, or shall omit, neglect, or refuse to pay or clear off any of the duties by this act imposed or payable for or in respect of such tobacco according to the directions of this act, or within such twenty-four months; or if any importer or importers, proprietor or proprietors, consignee or consignees, of any snuff which shall be deposited, lodged, or secured in any warehouse or warehouses so to be provided according to the directions of this act, shall omit, neglect, or refuse to clear or take any such snuff from or out of any such warehouse or warehouses in which the same shall be deposited, lodged, or secured as herein directed, within one month, to be computed from the day on which the importer or importers, proprietor or proprietors, consignee or consignees of such snuff shall or ought to have made his, her, or their entries thereof in writing according to the directions of this act, or shall omit, neglect, or refuse to pay or clear off any of the duties by this act imposed or payable for or in respect of such snuff according to the directions of this act, or within such one month, it shall and may be lawful to and for the said commissioners of the customs in *England* for the time being, or any four or more of them, and to and for the commissioners of the customs in *Scotland*, for the time being, or any three or more of them, and to and for the said commissioners of excise in *England* and *Scotland* respectively, or the major part of them respectively for the time being, to cause all such tobacco and snuff respectively, together with the hogheads, casks, chests, and cases respectively containing the same, to be publicly sold to the best bidder, at such places as the said respective commissioners of the customs or excise, as the case may require, shall think proper, for and towards satisfying the said duties by this act imposed for or in respect of such tobacco, upon the same being delivered for home trade, consumption, or manufacture, out of the warehouse or warehouses in which the same shall have been so deposited, lodged, and secured, or for or in respect of such snuff, upon the same being delivered out of the warehouse or warehouses in which such snuff shall have been so deposited, lodged, and secured, together with all reasonable costs, charges, and expences of the keeping and sale of such tobacco and snuff respectively; and if the money arising from the sale thereof shall be more than sufficient to pay and satisfy all the said duties, together with such costs, charges, and

And if the produce is more than sufficient to satisfy the duties and charges, the

and expences, the respective receivers general of the customs in *England* and *Scotland* for the time being (in case the said respective commissioners of the customs, or any four or more of them, in *England*, or three or more of them in *Scotland*, shall cause such tobacco or snuff to be sold) shall pay over to the said respective commissioners of excise, so much of such excess or surplus as will be sufficient to satisfy the excise duties by this act imposed for or in respect of such tobacco and snuff respectively, upon the delivery of such tobacco and snuff respectively, for home trade, consumption, or manufacture, out of the warehouse or warehouses in which the same respectively shall be deposited, lodged, and secured; and the said respective commissioners of excise (in case they, or the major part of them respectively, shall cause such tobacco or snuff to be sold) shall pay over to the said respective receivers general of the customs, so much of such excess or surplus as will be sufficient to satisfy the custom duties by this act imposed, for or in respect of such tobacco and snuff respectively, upon the delivery thereof, for home trade, consumption, or manufacture, out of the warehouse or warehouses in which the same respectively shall be deposited, lodged, and secured, and the overplus, if any be, shall be paid to the importer or importers, proprietor or proprietors, consignee or consignees of such tobacco and snuff respectively, or other person or persons authorised to receive the same; and if in case, upon such tobacco or snuff being put up or offered to sale, no person or persons shall offer or bid for the same more money than the said duties taken together would amount unto, then and in such case it shall and may be lawful to and for such commissioners respectively to cause the same respectively to be burnt or destroyed, and to sell and dispose of the ashes arising therefrom for the most money that can be gotten for the same.

customs or excise respectively to pay the proper duties to the other revenue, and the overplus to the importer, &c.

But if no more than the duties is offered for such tobacco or snuff, it shall be burnt, and the ashes sold.

The commissioners of customs to provide kilns, s. 143.

LVI. And be it further enacted, That all and every the importer or importers, proprietor or proprietors, or consignee or consignees, of tobacco and snuff respectively, which shall be weighed and taken an account of respectively, according to the directions of this act, either for exportation or for home trade, consumption, or manufacture, shall, within fourteen days after such weighing of such tobacco and snuff respectively, clear and take away all such tobacco and snuff respectively from and out of such warehouse or warehouses in which the same shall have been so weighed; and if any such importer or importers, proprietor or proprietors, consignee or consignees, of any tobacco or snuff respectively, shall suffer any such tobacco or snuff respectively to be or remain in any such warehouse or warehouses more than fourteen days after such weighing of such tobacco or snuff respectively, he, she, or they shall, over and besides the duties by this act imposed for or in respect of such tobacco or snuff respectively, pay, or cause to be paid, to the proper custom warehouse keeper belonging to such warehouse, at and after the rate of sixpence *per* week for each and every such hoghead, cask, chest, or case of such tobacco and snuff respectively, for the time during which any such tobacco and snuff respectively shall remain in such warehouse or warehouses after the expiration of such fourteen days, and in default of such payment no such tobacco or snuff shall be delivered from or out of such warehouse or warehouses to such importer or importers, proprietor or proprietors, consignee or consignees, but the same shall be sold and disposed of, and the money arising from such sale thereof be applied in manner as is herein directed for and in respect of tobacco and snuff which the importer or importers, proprietor or proprietors, consignee or consignees, shall omit, neglect, or refuse to clear or take from and out of the warehouse or warehouses in which the same shall have been deposited, lodged,

If tobacco or snuff be not taken from the warehouse in 14 days after being weighed for exportation, or home consumption, 6 *d.* *per* week to be paid for each hoghead, &c. or the goods to be disposed of as in the last clause.

ed, or secured, within the times respectively herein-before in that behalf prescribed and directed.

No persons to be employed by importers, &c. of tobacco or snuff in the King's warehouses, but such as are licensed by the commissioners of the customs, who may take security.

LVII. And be it further enacted, That no person or persons whatever shall be employed by any importer or importers, proprietor or proprietors, consignee or consignees, of any tobacco or snuff, deposited, lodged, or secured in any such warehouse or warehouses, nor shall any such person or persons do or perform any act, matter, or thing, in or about the taking any such tobacco or snuff from or out of any hogshead, cask, chest, or case, containing the same, or in or about the separating any damaged or mean tobacco from the residue of such tobacco, or bringing such tobacco or snuff, or causing the same to be brought to or put into the proper scales to be weighed, or removing or stowing the same away in such warehouse or warehouses, or removing the same from or out of such warehouse or warehouses, upon the delivery thereof from or out of such warehouse or warehouses, unless such person or persons shall be previously duly licensed for that purpose by the commissioners of the customs in *England* for the time being, or any four or more of them, or the commissioners of the customs in *Scotland* for the time being, or any three or more of them; and such commissioners of the customs in *England* and *Scotland* respectively are hereby authorised and empowered to grant such licences, and to take such proper bond or other security as they shall respectively deem necessary, for the faithful and upright conduct, in every respect, of such person or persons, and the servants by him or them from time to time employed in the behalf aforesaid, in such warehouse or warehouses.

Tobacco or snuff saved from any wreck or any vessel stranded or in distress, to be lodged in the nearest custom-house warehouse, and be liable to the regulations of this act.

Warehousing tobacco, s. 34; snuff, s. 37.

Manufacturers and dealers to make entry three days previous to their manufacturing or selling tobacco, &c. or snuff, of their warehouses and other places used for manufacturing, keeping, or selling, on penalty of 200*l.* and forfeiture of tobacco, &c.

Entry of mills, presses, engines, &c. s. 69.

No entry valid, in excise case, except in the name of the real owner, and the visible owner, &c. and goods, &c. liable. 18 *Geo. 2. c. 26. s. 8.*

Penalty on persons assisting in private manufactories. This act, s. 96.

See who shall be deemed manufacturers and dealers respectively; and what are roll tobacco, *Spanish*, returns of tobacco, tobacco stalks, and tobacco stalks for tobacco stalk flour, s. 155.

LVIII. And be it further enacted, That in case any tobacco or snuff shall be saved from any ship or vessel, being wreck, or being stranded, or in distress on the coast of this kingdom, all such tobacco shall be forthwith deposited, lodged, and secured in the custom-house warehouse nearest to the place where the same shall be found, and shall be subject and liable to all and every the rules, conditions, regulations, restrictions, penalties and forfeitures in this act mentioned and contained.

LIX. And be it further enacted, That all and every manufacturer and manufacturers of, and dealer and dealers in, tobacco or snuff, shall, three days at the least before he, she, or they shall begin to manufacture or sell any tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, make true and particular entry in writing of all houses, warehouses, workhouses, shops, rooms, cellars, vaults, and other places, by him, her, or them respectively intended to be made use of for the manufacturing, keeping, or selling tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, at the office of excise within the compass or limits whereof such respective houses, warehouses, workhouses, shops, rooms, cellars, vaults, and other places respectively, shall be situate, on pain of forfeiting the sum of two hundred pounds for every house, warehouse, workhouse, shop, room, cellar, vault, or other place, which he, she, or they shall make use of for the manufacturing, keeping, or selling tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, without having made such entry thereof as aforesaid, together with the tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, and snuff, respectively, which shall at any time be found therein, and also all the casks, vessels, and packages whatsoever, containing the same; and all such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work,

work, tobacco stalk flour, snuff, casks, vessels, and packages, shall and may be seized by any officer or officers of the customs or excise.

67, c. 8, § 64.
to make, §. 153.

Distiller, §. 97. ———— Licence, §. 10.

Manufacturers, &c. not to act as justices, §. 154.

Smoking tobacco, §. 124.

Qualifications and
restrictions in regard
to entries, §. 60, 61.

Warrant

LX. And be it further enacted, That where any entry shall be made by any manufacturer or manufacturers of, or dealer or dealers in, tobacco or snuff, of any house, warehouse, workhouse, shop, room, cellar, vault, or other place, for the manufacturing, keeping, or selling tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, no other entry shall be made by any other manufacturer or manufacturers of, or dealer or dealers in, tobacco or snuff (not being in partnership with such manufacturer or manufacturers, or dealer or dealers, making such first entry) of the same, or of any other house, shop, room, cellar, vault, or other place whatsoever; for the manufacturing, keeping, or selling tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, under the same roof, or within the same house or tenement, in which such first entry shall then be existing; but every such manufacturer or manufacturers, or dealer or dealers, making such further entry of the same house, or of any other such shop, room, cellar, vault, or other place, under the same roof, or within the same house or tenement, shall, notwithstanding such further entry by him, her, or them made, be deemed and taken to be a manufacturer or manufacturers of, or dealer or dealers in, tobacco or snuff without entry, and subject to the like penalties and forfeitures as manufacturers of and dealers in tobacco or snuff without entry are subject unto by virtue of this act.

Where entry has
been made of any
house, &c. for ma-
nufacturing or selling
tobacco, &c. or snuff,
no other entry to be
made by others of
any place under the
same roof, or with in
the same tenement.

LXI. And be it further enacted, That no person or persons whatsoever, residing within the limits of the chief office of excise in *London*, shall manufacture any tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, unless such person or persons shall occupy a tenement or tenements of the yearly rent of ten pounds or upwards, and for which he, she, or they shall accordingly be assessed in his, her, or their own name or names, and shall also pay to the parish rates; and that no person or persons whatsoever, residing in any other part of the kingdom of *Great Britain*, where there are rates to church and poor, shall manufacture any tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, unless such person or persons respectively shall be assessed and pay to church and poor, in the several parishes and places in which such person or persons shall respectively reside; and that no entry of any house, warehouse, workhouse, shop, room, cellar, vault, or other place for the manufacturing tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, shall be of any avail to any person or persons not so qualified, or for any longer time than the person or persons so making such entry shall be qualified as aforesaid; and every person manufacturing tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, and not qualified as aforesaid, shall, notwithstanding any entry by him, her, or them made, be deemed and taken to be a person manufacturing tobacco or snuff without entry, within the meaning of this act.

No entry of any place
for manufacturing to-
bacco, &c. or snuff,
within the limits of
the excise office in
London, to be valid,
unless made by an oc-
cupier of a tenement
of 10*l.* yearly rent,
nor in any other
place, unless the ma-
nufacturer pay to
the church and poor
rates where he resides:

LXII. And be it further enacted, That all and every manufacturer and manufacturers of, and dealer and dealers in, tobacco or snuff shall cause to be painted or written, in large legible characters, over

Manufacturers and
dealers to have the
words herein men-
tioned painted on

their houses, on penalty of 50*l.*;

the outer door, or in the front, or on some conspicuous part of each and every house, warehouse, workhouse, shop, room, cellar, vault, or other place, by him, her, or them respectively made use of for the manufacturing, keeping, or selling tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, the words, *Manufacturer of and Dealer in Tobacco and snuff*, or *Tobacco*, or *Snuff*, or *Manufacturer of or Dealer in Tobacco and Snuff*, or *Tobacco*, or *Snuff*, as the case may require, on pain of forfeiting for every such house, warehouse, workhouse, shop, room, cellar, vault, or other place which shall be so made use of by any such manufacturer or manufacturers, or dealer or dealers, without having the said words painted or written as is hereby directed, the sum of fifty pounds.

and if any person who has not made entry shall paint such words on his house, he shall forfeit 100*l.* and be subject to the penalties and forfeitures against manufacturers or dealers.

LXIII. And be it further enacted, That if any person or persons whatsoever, other than such as shall have duly made entry at the proper office of excise of each and every house, warehouse, workhouse, shop, room, cellar, vault, and other place, by him, her, or them respectively made use of for the manufacturing, keeping, or selling of tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, and snuff, or one of them, shall paint or write, or cause to be painted or written, over the outer door, or in the front, or on any part of any house, warehouse, workhouse, shop, room, cellar, vault, or place to him, her, or them belonging, the said words, or any of them, all and every such person or persons respectively offending therein shall, for each and every such offence, forfeit the sum of one hundred pounds, and shall also be subject to the several penalties and forfeitures to which persons manufacturing of or dealing in tobacco and snuff, or either of them, without entry, are subjected to by virtue of this act.

Persons manufacturing tobacco, &c. or snuff, in any place out of the limits of the chief office of excise in London, except in cities, &c. to forfeit 50*l.*

This clause repealed, and no person to begin a manufactory less than five miles distant from the sea coast, (except in the enumerated ports, or within three miles thereof, and except cities, with their suburbs, and market towns), and in that case entry void, and penalties for non-entry incurred, 30 Geo. 3. c. 40. s. 7 & 8; but a provision for entered places used on or before 5th July, 1789, s. 8.

Entry of places, s.

59.

Not to extend to manufactories duly entered and used before July 5, 1789.

Repealed. See references to preceding clause.

LXIV. And be it further enacted, That no person or persons whatsoever shall manufacture, or cause or procure to be manufactured, out of the limits of the chief office of excise in London, any tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, in any place or places whatsoever, other than and except cities and the suburbs thereof, and market towns, and also except such place and places respectively as shall be more than five miles distant from any part of the sea coast of Great Britain, unless such place or places shall be a city or suburbs thereof, or a market town within three miles of some port into which tobacco may be imported under this act, and in which the manufacture of tobacco or snuff shall be carried on at the time of passing this act; and if any person or persons whatsoever shall manufacture, or cause or procure to be manufactured, out of the limits of the chief office of excise in London, any tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, in any place or places whatsoever, other than and except cities and the suburbs thereof, and market towns, and also except such place and places respectively as shall be more than five miles distant from any part of the sea coast of Great Britain, the person or persons so offending shall severally and respectively, for each and every such offence, forfeit the sum of fifty pounds.

LXV. Provided always, That no manufacturer or manufacturers of tobacco or snuff, duly licensed according to the directions of this act, shall incur or be liable to the said penalty of fifty pounds for or by reason of his, her, or their manufacturing, or causing or procuring to be manufactured, any tobacco, tobacco stalks, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, at any tobacco or snuff manufactory, whereof due entry shall be made at the

the office of excise, according to the directions of this act, and which shall have been used as a tobacco or snuff manufactory respectively at any time on or before the fifth day of *July* one thousand seven hundred and eighty-nine; any thing herein-before contained to the contrary thereof in anywise notwithstanding.

LXIX. And be it further enacted, That all and every manufacturer or manufacturers of tobacco or snuff shall, three days at least before he, she, or they shall begin to manufacture any tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, make true and particular entry in writing, at the office of excise within the compass or limits whereof he, she, or they shall have, keep, or use any mill, press, engine, roller, stove, muller, or spinning wheel, for the performing any process, operation, matter, or thing whatsoever, in or about the manufacturing tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, of each and every such mill, press, engine, roller, stove, muller, or spinning wheel, for the performing any process, operation, matter or thing, in or about the manufacturing of tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, on pain of forfeiting the sum of fifty pounds for every such mill, press, engine, roller, stove, muller, or spinning wheel, which he, she, or they shall have, keep, or use for the performing any process, operation, matter, or thing whatsoever, in or about the manufacturing tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff.

Entry to be made at the excise office of all mills, presses, &c. three days previous to using them, on penalty of 50*l.* for each.

Entry of places, *f.* 59.
Providing costs for snuff work, &c. *f.* 26.

LXX. And be it further enacted, That all and every person or persons who shall manufacture tobacco or snuff, or deal in tobacco or snuff, shall, before he, she, or they shall manufacture tobacco or snuff, or deal in tobacco or snuff, take out such licence and licences herein-after mentioned as the case may require, authorizing such person or persons to manufacture tobacco and snuff, or to deal in tobacco and snuff, as the case may require, which licences respectively shall be granted in manner herein-after mentioned; (that is to say), if any such licence shall be granted to authorize the person or persons to whom the same shall be granted to manufacture tobacco and snuff, or to deal in tobacco and snuff within the limits of the chief office of excise in *London*, the same shall be granted under the hands and seals of two or more of the commissioners of excise in *England* for the time being, or of such persons as they the said commissioners of excise, or the major part of them for the time being, shall from time to time appoint for that purpose; but if any such licence shall be granted to authorize the person or persons to whom the same shall be granted to manufacture tobacco and snuff, or to deal in tobacco and snuff, in any part of the kingdom of *England* out of the limits of the said chief office, the same shall be granted under the respective hands and seals of the collectors and supervisors of excise within their respective collections and districts; and in case any such licence shall be granted to authorize the person or persons to whom the same shall be granted to manufacture tobacco and snuff, or to deal in tobacco and snuff, within the limits of the city of *Edinburgh*, the same shall be granted under the hands and seals of two or more of the commissioners of excise in *Scotland* for the time being; or if any such licence shall be granted to authorize the person or persons to whom the same shall be granted to manufacture tobacco and snuff, or to deal in tobacco and snuff, in any part of *Scotland* out of the limits of the city of *Edinburgh*, then the same shall be granted under the respective hands and seals of the collectors and supervisors of excise

Manufacturers of tobacco or snuff, or dealers therein, to take out licences, which are to be granted as hereafter specified.

Entry of places, &c. *f.* 59.

See to what places licences are to extend, *f.* 74.

Where manufactories cannot be erected, *f.* 64.

Within the limits of the chief office by two commissioners, or persons appointed by the commissioners.

Elsewhere by the collectors and supervisors.

In *Scotland*.

in Scotland, within their respective collections and districts; and such respective commissioners of excise, or two or more of them respectively, and the persons to be appointed by the said commissioners of excise in England, or the major part of them, and also all such collectors and supervisors, are hereby respectively authorised and required to grant such licences to the persons who shall apply for the same, on the person or persons applying for the same first paying the several sums of money herein-after mentioned; that is to say,

40s. to be paid for licences to 10th Nov. 1790.

The sum of forty shillings for each such licence which shall be granted previous to the tenth day of November one thousand seven hundred and ninety, to authorize any person or persons to manufacture tobacco and snuff until the said tenth day of November one thousand seven hundred and ninety :

Afterwards manufacturers of not more than 20,000 lb. in the year ending 10th Oct. preceding, to pay 40s.

Weighing tobacco to be manufactured into short cut, &c. s. 77, 78, & 79.

The sum of forty shillings for each and every such licence which shall be granted after the said tenth day of November one thousand seven hundred and ninety, to authorize any person or persons to manufacture tobacco and snuff, if the tobacco and snuff work weighed by him, her, or them, for manufacture according to the directions of this act, within the year ending the tenth day of October previous to his, her, or their taking out such licence, shall not have exceeded the quantity of twenty thousand pounds weight :

Weighing tobacco for snuff work, s. 87, 88, & 79.

Manufacturers of more than 20,000 lb. and not exceeding 30,000 lb. 3l.:

The sum of three pounds for each such licence which shall be granted after the said tenth day of November one thousand seven hundred and ninety, to authorize any person or persons to manufacture tobacco and snuff, if the tobacco and snuff work weighed by him, her, or them, for manufacture according to the directions of this act, within the year ending the tenth day of October previous to his, her, or their taking out such licence, shall have exceeded twenty thousand pounds weight, and shall not have exceeded thirty thousand pounds weight :

Manufacturers of more than 30,000 and not exceeding 40,000 lb. 4l.:

The sum of four pounds for each such licence which shall be granted after the said tenth day of November one thousand seven hundred and ninety, to authorize any person or persons to manufacture tobacco and snuff, if the tobacco and snuff work weighed by him, her, or them, for manufacture according to the directions of this act, within the year ending the tenth day of October previous to his, her, or their taking out such licence, shall have exceeded thirty thousand pounds weight, and shall not have exceeded forty thousand pounds weight :

Manufacturers of more than 40,000 and not exceeding 50,000 lb. 5l.:

The sum of five pounds for each such licence which shall be granted after the said tenth day of November one thousand seven hundred and ninety, to authorize any person or persons to manufacture tobacco and snuff, if the tobacco and snuff work weighed by him, her, or them, for manufacture according to the directions of this act, within the year ending the tenth day of October previous to his, her, or their taking out such licence, shall have exceeded forty thousand pounds weight, and shall not have exceeded fifty thousand pounds weight :

Manufacturers of more than 50,000 and not exceeding 60,000 lb. 6l.:

The sum of six pounds for each such licence which shall be granted after the said tenth day of November one thousand seven hundred and ninety, to authorize any person or persons to manufacture tobacco and snuff, if the tobacco and snuff work weighed by him, her, or them, for manufacture according to the directions of this act, within the year ending the tenth day of October previous to his, her, or their taking out such licence, shall have exceeded fifty thousand pounds weight, and shall not have exceeded sixty thousand pounds weight :

Manufacturers of more than 60,000 and not exceeding 70,000 lb. 7l.:

The sum of seven pounds for each such licence which shall be granted after the said tenth day of November one thousand seven hundred and ninety, to authorize any person or persons to manufacture tobacco and snuff, if the tobacco and snuff work weighed by him, her, or them, for manufacture

according

according to the directions of this act, within the year ending the tenth day of October previous to his, her, or their taking out such licence, shall have exceeded sixty thousand pounds weight, and shall not have exceeded seventy thousand pounds weight :

The sum of eight pounds for each such licence which shall be granted after the said tenth day of November one thousand seven hundred and ninety, to authorize any person or persons to manufacture tobacco and snuff, if the tobacco and snuff work weighed by him, her, or them, for manufacture according to the directions of this act, within the year ending the tenth day of October previous to his, her, or their taking out such licence, shall have exceeded seventy thousand pounds weight, and shall not have exceeded eighty thousand pounds weight :

Manufacturers of more than 70,000 and not exceeding 80,000 lb. 8 l. :

The sum of nine pounds for each such licence which shall be granted after the said tenth day of November one thousand seven hundred and ninety, to authorize any person or persons to manufacture tobacco and snuff, if the tobacco and snuff work weighed by him, her, or them, for manufacture according to the directions of this act, within the year ending the tenth day of October previous to his, her, or their taking out such licence, shall have exceeded eighty thousand pounds weight, and shall not have exceeded ninety thousand pounds weight :

Manufacturers of more than 80,000 and not exceeding 90,000 lb. 9 l. :

The sum of ten pounds for each such licence which shall be granted after the said tenth day of November one thousand seven hundred and ninety, to authorize any person or persons to manufacture tobacco and snuff, if the tobacco and snuff work weighed by him, her, or them, for manufacture according to the directions of this act, within the year ending the tenth day of October previous to his, her, or their taking out such licence, shall have exceeded ninety thousand pounds weight, and shall not have exceeded one hundred thousand pounds weight :

Manufacturers of more than 90,000 and not exceeding 100,000 lb. 10 l. :

The sum of twelve pounds for each such licence which shall be granted after the said tenth day of November one thousand seven hundred and ninety, to authorize any person or persons to manufacture tobacco and snuff, if the tobacco and snuff work weighed by him, her, or them, for manufacture according to the directions of this act, within the year ending the tenth day of October previous to his, her, or their taking out such licence, shall have exceeded one hundred thousand pounds weight, and shall not have exceeded one hundred and twenty thousand pounds weight :

Manufacturers of more than 100,000 and not exceeding 120,000 lb. 12 l. :

The sum of fifteen pounds for each such licence which shall be granted after the said tenth day of November one thousand seven hundred and ninety, to authorize any person or persons to manufacture tobacco and snuff, if the tobacco and snuff work weighed by him, her, or them, for manufacture according to the directions of this act, within the year ending the tenth day of October previous to his, her, or their taking out such licence, shall have exceeded one hundred and twenty thousand pounds weight, and shall not have exceeded one hundred and fifty thousand pounds weight :

Manufacturers of more than 120,000 and not exceeding 150,000 lb. 15 l. :

The sum of twenty pounds for each such licence which shall be granted after the said tenth day of November one thousand seven hundred and ninety, to authorize any person or persons to manufacture tobacco and snuff, if the tobacco and snuff work weighed by him, her, or them, for manufacture according to the directions of this act, within the year ending the tenth day of October previous to his, her, or their taking out such licence, shall have exceeded one hundred and fifty thousand pounds weight :

Manufacturers of more than 150,000 lb. 20 l.

See who shall be deemed manufacturers and who dealers, s. 155.

Spanish cutter, or snuff miller, not liable for manufacturing or grinding for other licensed manufacturers only at legal entered mills, s. 76.

And the sum of five shillings for each such licence to authorize him, her, or them to deal in tobacco and snuff within the limits of the chief office of excise in London, or within the limits of the city of Edinburgh ; and the sum of two shillings and sixpence for each such licence to authorize the person or persons to whom the same shall be granted to deal in tobacco

Dealers within the limits of the chief office &c. ; elsewhere s. 64.

Manufacturers not selling less than four lb. of tobacco, or 2 lb. of

snuff, not obliged to take out a dealer's licence, s. 73.

To whom the duties for licences are to be paid.

and snuff in any other part of Great Britain, out of the said respective limits.

LXXI. And be it further enacted, That the said several sums of money by this act directed to be paid for such licences respectively shall be paid for such respective licences to such persons as are herein-after in that behalf respectively mentioned; (that is to say) Such thereof as shall be paid for licences which shall be granted to authorize any person or persons to manufacture tobacco and snuff, or to deal in tobacco and snuff, within the limits of the chief office of excise in *London*, shall be paid at the chief office of excise in *London*; and such thereof as shall be paid for such licences which shall be granted to authorize any person or persons to manufacture tobacco and snuff, or to deal in tobacco and snuff, within the limits of the city of *Edinburgh*, shall be paid at the chief office of excise at *Edinburgh*; and such thereof as shall be paid for such licences respectively which shall be granted to authorize any person or persons to manufacture tobacco and snuff, or to deal in tobacco and snuff, in any part of *Great Britain* out of the said respective limits, shall be paid to the respective collectors of excise granting such respective licences.

Licences to be renewed yearly ten days before the expiration of twelve months.

Penalty on not taking out, or not renewing licences; manufacturers 20*l.* dealers 5*l.*

Exceptions, s. 73, 75, & 76.

Manufacturers not selling tobacco in less quantities than 4*lb.* or snuff than 2*lb.* need not take out licences as dealers.

*Manufacturers who are not licensed as dealers, selling or sending out in less quantities to forfeit 20*l.* s. 117.*

One licence sufficient for a partnership in one house.

Licences not to authorize the manufacturing or dealing in tobacco, &c. in any other than the places entered at the time of granting them.

No person to be liable to penalty for sale of unmanufactured tobacco, or snuff, while

LXXII. And be it further enacted, That no person or persons shall manufacture tobacco or snuff, or deal in tobacco or snuff, after the expiration of twelve months from the time of taking out any such licence as aforesaid, unless such person or persons shall take out a fresh licence, in the manner herein-before directed, ten days at least before the expiration of twelve months from the time of taking out such former licence, and so in like manner from year to year; and that if any person or persons shall manufacture tobacco or snuff without first taking out a licence, and renewing the same yearly, as herein-before in that behalf directed, he, she, or they shall for each and every such offence forfeit the sum of two hundred pounds; and that if any person or persons shall deal in tobacco or snuff, without first taking out a licence, and renewing the same yearly, as is herein-before in that behalf directed, he, she, or they shall, for each and every such offence, forfeit the sum of fifty pounds.

LXXIII. Provided always, That no person or persons to whom any licence shall be granted, according to the directions of this act, to authorize him, her, or them to manufacture tobacco and snuff, shall be obliged to take out any licence to authorize him, her, or them to deal in tobacco and snuff, or either of them, so that such person or persons shall not at any time sell any tobacco in a less quantity than four pounds weight, or any snuff in a less quantity than two pounds weight, any thing herein-before contained to the contrary thereof in anywise notwithstanding.

LXXIV. Provided also, That persons manufacturing tobacco or snuff, or dealing in tobacco or snuff, in partnership, and in one house or shop only, shall not be obliged to take out more than one licence in any one year for manufacturing tobacco and snuff, or for dealing in tobacco and snuff; and that no one licence which shall be granted by virtue of this act shall authorize or empower any person or persons to manufacture tobacco or snuff, or to deal in tobacco or snuff, in any other house, warehouse, workhouse, shop, room, cellar, vault, or other place, than such houses, warehouses, workhouses, shops, rooms, cellars, vaults, or other places, whereof entry in writing shall be made at the office of excise, in the names of such person or persons, according to the directions of this act, at the time of granting such licence.

LXXV. Provided also, That nothing in this act contained shall extend, or be deemed or construed to extend, to make any person or persons liable to the said penalty of fifty pounds for or by reason of the sale

sale of unmanufactured tobacco, or for or by reason of the sale of any snuff, whilst such tobacco or snuff shall be and remain in the warehouse or warehouses in which the same shall be deposited, lodged, and secured, according to the directions of this act.

LXXVI. Provided also, That nothing herein contained shall extend, or be deemed or construed to extend, to make any *Spanish* cutter or snuff miller liable to the said penalty of two hundred pounds for or by reason of such *Spanish* cutter's manufacturing any tobacco stalks into *Spanish*, or for or by reason of such snuff miller's grinding any tobacco stalks for tobacco stalk flour into tobacco stalk flour, or any snuff work into snuff, provided such tobacco stalks, tobacco stalks for tobacco stalk flour, and snuff work respectively, so respectively manufactured and ground, shall be so manufactured and ground at legal entered mills, for or on account of any other manufacturer of tobacco or snuff, duly licensed according to the directions of this act, and provided such tobacco stalks, tobacco stalks for tobacco stalk flour, and snuff work respectively, shall have been duly received by such *Spanish* cutter or snuff miller respectively, by legal permit from such other manufacturer or manufacturers, for the sole purpose of manufacturing or grinding the same as aforesaid; any thing herein-before contained to the contrary thereof in anywise notwithstanding.

LXXVII. And be it further enacted, That all and every manufacturer and manufacturers of tobacco shall, before he, she, or they shall begin to strip or to spin any tobacco, or to press any tobacco for cutting, or to make any tobacco into carrots, or to flatten any tobacco stalks for *Spanish*, give to the officer of excise under whose survey he, she, or they shall then be, six hours notice in writing, if his, her, or their premises, in which such tobacco is intended to be stripped, spun, pressed, or made into carrots, or tobacco stalks are intended to be flattened for *Spanish*, shall be situate within the limits of the chief office of excise in *London*, or within the limits of the city of *Edinburgh*; twelve hours notice in writing, if such premises shall be situate in any city, or the suburbs thereof, or in any market town; and twenty-four hours notice in writing, if such premises shall be situate in any other part of *Great Britain*, of his, her, or their intention so to do; and in each and every such notice for stripping tobacco, shall specify the weight of all such tobacco intended to be stripped; and in each and every such notice for spinning, pressing, or making into carrots, shall specify the several weights of the tobacco, tobacco stalks, and returns of tobacco respectively, so intended to be pressed, spun, or made into carrots; and in each and every such notice for flattening tobacco stalks for *Spanish*, shall specify the weight of all such tobacco stalks so intended to be flattened; and in each and every of the aforesaid notices shall, as the case may require, specify the hour and time when he, she, or they shall intend to begin so to strip, spin, press, or make into carrots, any such tobacco, or to flatten any such tobacco stalks for *Spanish*; and the proper officer of excise shall attend pursuant to any such notice, and such manufacturer or manufacturers shall, immediately on such officer's attendance, or within one hour after the time specified in any such notice, begin to weigh, separate and apart from each other, in the presence of such officer, all such tobacco, tobacco stalks, and returns of tobacco respectively, so intended to be pressed, spun, or made into carrots, and also all such tobacco stalks so intended to be flattened, and shall proceed in and continue each and every such weighing until all such tobacco, tobacco stalks, and returns of tobacco, specified in any such notice, shall be so weighed; and such manufacturer or manufacturers shall also, so soon as such tobacco, tobacco stalks, and returns of tobacco respectively, specified in

they remain in the warehouse according to this act.

Warehousing tobacco, s. 34; Snuff, s. 37.

Spanish cutter, or snuff miller may manufacture, or grind, at any entered mill, without incurring the penalty for not taking out a licence, if on account of other licensed manufacturers, and if received by legal permit.

Notices to be given the excise officer six hours within the limits of the chief office, twelve hours in any city or suburbs thereof or market town, twenty-four hours elsewhere, before any manufacturer begin to strip, &c. tobacco, specifying the weights and time.

Fresh notice if the matter is not begun within one hour, s. 95.

Tobacco may be manufactured at any entered mill, and removed thither accordingly, the request note and permit specifying the purpose, and the process to be performed. See 30 Geo. 3. c. 40. s. 25 & 27.

Entrance, s. 97.

Officer to attend agreeably to notice, and the tobacco, &c. is to be weighed in his presence within an hour,

and a declaration is to be given him specifying the quantity intended to be used for each sort of tobacco.

Declaring for a different purpose, s. 78 & 79.

Permits to and from the mill, s. 113 & 114.

The same to be manufactured without delay or interruption.

Penalty of 20*l.* for beginning without notice, or not proceeding in weighing, or not delivering declaration, or not manufacturing as here directed;

but penalty not to be incurred, if the tobacco, after declaration, appears to be unfit for making carrots, &c. provided notice of it, and a fresh declaration be given within 48 hours.

Manufacturers both of tobacco and snuff not liable to the penalty, if the tobacco, after declaration, appears to be fit only for snuff work, and notice of it, and a fresh declaration be given within 48 hours.

Notice of laying down snuff work, s. 87.

any such notice, shall be so weighed, deliver to such officer a declaration in writing, specifying how much of such tobacco, and returns of tobacco respectively, is or are intended to be manufactured into short cut tobacco, how much thereof respectively into shag tobacco, and how much of such tobacco, tobacco stalks, and returns of tobacco respectively, is or are intended to be made into roll and carrot tobacco respectively; and all and every such manufacturer and manufacturers shall, without delay or interruption, after such tobacco, tobacco stalks, or returns of tobacco, shall have been so weighed, manufacture the same respectively into short cut tobacco, shag tobacco, roll tobacco, or carrot tobacco, according to such declaration, and also manufacture into *Spanish* all such tobacco stalks, according to such notice: And if any manufacturer or manufacturers of tobacco shall begin to strip or to spin any tobacco, or to press any tobacco for cutting, or to make any tobacco into carrots, or to flatten any tobacco stalks for *Spanish*, without giving such notice as is in that behalf herein-before directed to be given, or having given any such notice, and begun to weigh any such tobacco or tobacco stalks in pursuance thereof, shall neglect or refuse to proceed in or continue any such weighing, in manner herein-before directed, or shall not, so soon as any such tobacco, tobacco stalks, or returns of tobacco respectively, specified in any such notice, shall be so weighed, deliver to such officer such declaration as aforesaid, or shall, after any such tobacco, tobacco stalks, or returns of tobacco, shall have been weighed, neglect or refuse to manufacture the same respectively into short cut tobacco, shag tobacco, roll tobacco, or carrot tobacco, according to such declaration in manner herein-before directed, or shall neglect or refuse to manufacture into *Spanish* any such tobacco stalks, according to such notice, in manner herein-before directed, all and every such manufacturer or manufacturers so offending shall, for each and every such offence, forfeit the sum of twenty pounds.

LXXVIII. Provided always nevertheless, That no such manufacturer or manufacturers shall incur or be liable to the said penalty of twenty pounds, for or by reason of not pressing for cutting, or not spinning or making into carrots, any tobacco, according to such declaration, in case such tobacco shall, upon further examination, after the delivery of such declaration, appear to be unfit to be so pressed, spun, or made into carrots, according to such declaration, and notice thereof in writing, specifying the weight of such tobacco, shall be given by such manufacturer or manufacturers to the officer of excise under whose survey he, she, or they, shall then be, within forty-eight hours next after the delivery of such declaration, and in case such manufacturer or manufacturers shall also, within that time, in like manner deliver to such officer a fresh declaration in respect thereof, specifying into which of the sorts of tobacco herein-before mentioned the same is to be manufactured, and shall also proceed in like manner to press for cutting, to spin, or make into carrots, all such tobacco, according to such last mentioned declaration; any thing herein-before contained to the contrary thereof in anywise notwithstanding.

LXXIX. Provided also, That no such manufacturer or manufacturers of tobacco, being also a manufacturer or manufacturers of snuff, duly licensed according to the directions of this act, shall incur or be liable to the said penalty of twenty pounds for or by reason of not stripping, or not pressing for cutting, or not spinning or making into carrots, any tobacco according to such declaration, in case such tobacco shall, upon further examination after the delivery of such declaration, appear to be unfit to be so stripped, pressed, spun, or made into carrots, according to such declaration, and shall be fit only for the

purpose of being laid down in snuff work, and notice thereof in writing, specifying the weight of such tobacco, shall be given by such manufacturer or manufacturers to the officer of excise under whose survey he, she, or they shall then be, within forty-eight hours next after the delivery of such declaration; and in case such manufacturer or manufacturers shall also within that time, in like manner, deliver to such officer a fresh declaration in respect thereof, specifying into what sort of snuff work the same is to be laid down, (that is to say), whether the same is to be laid down in snuff work for rappee snuff, snuff work for *Scotch* snuff, or snuff work for brown *Scotch* snuff, and shall also proceed to lay down the same into such particular sort of snuff work, according to such last mentioned declaration; any thing hereinbefore contained to the contrary thereof in anywise notwithstanding.

LXXX. And be it further enacted, That when any manufacturer or manufacturers of tobacco shall have finished the manufacturing any tobacco into short cut tobacco or shag tobacco, or shall have finished the manufacturing any tobacco stalks into *Spanish*, such manufacturer or manufacturers shall, when and so soon as any such tobacco or tobacco stalks respectively shall be completely manufactured, deliver, or cause to be delivered, to the officer of excise, under whose survey he, she, or they shall then be, a declaration in writing, specifying the weight of the short cut tobacco, shag tobacco, and *Spanish*, respectively manufactured from such tobacco and tobacco stalks respectively, and also the weight of the returns and tobacco stalks respectively arising from such short cut tobacco and shag tobacco respectively, in the manufacturing of such short cut tobacco and shag tobacco respectively, and such manufacturer or manufacturers shall keep all such short cut tobacco, shag tobacco, tobacco stalks, *Spanish*, and returns of tobacco respectively, separate and apart from each other, and separate and apart from all other tobacco, tobacco stalks, *Spanish*, and returns of tobacco respectively, for and during the space of twenty-four hours, from the time when such manufacturing shall be finished, or until such officer shall have taken an account of the same respectively, on pain of forfeiting, for every neglect or refusal thereof, the sum of fifty pounds.

Declaration to be given the excise officer of the weight of the short cut or shag tobacco, or *Spanish*, and of the returns and stalks, as soon as the manufacture is finished, which are to be kept separate from all other tobacco, &c. for 24 hours, or till an account be taken, on penalty of 50 l.

Part of an operation (not being less than 200 lb.) may be taken out before the whole is manufactured, provided notice be given, and the tobacco be weighed in officer's presence, and a declaration made of the quantity taken, from what parcel, and when put in operation; but taking any out without such notice, 50 l. 30 Geo. 3. c. 40. s. 14.

Removing to and from the mill, s. 113 & 114.

See what shall be deemed returns of tobacco, and tobacco stalks, s. 155.

Credits to be given, s. 98. — Keeping account of goods sent out, s. 104.

Removing before weighed, or concealing, s. 109. — Keeping tobacco in operation separate, s. 102.

Mixing short cut and *Spanish*, s. 94.

LXXXI. And be it further enacted, That when any manufacturer or manufacturers of tobacco shall have finished the making into rolls or carrots any tobacco, such manufacturer or manufacturers shall, when and so soon as any such making shall be finished, deliver, or cause to be delivered to the officer of excise under whose survey he, she, or they shall then be, a declaration in writing, specifying the number of the rolls and carrots respectively so made, and the weight of the tobacco stalks, and returns of tobacco respectively, arising from such rolls and carrots respectively, in the manufacturing thereof respectively; and such manufacturer or manufacturers shall keep all such rolls, carrots, tobacco stalks, and returns respectively, separate and apart from all other rolls, carrots, tobacco stalks, and returns of tobacco respectively, for and during the space of twenty-four hours, from the time when such making shall be finished, or until such officer shall have taken an account of the same respectively, on pain of forfeiting, for every neglect or refusal thereof, the sum of fifty pounds.

A like declaration to be given of tobacco made into rolls or carrots, specifying the number of rolls and carrots, and weight of stalks and returns, which must be kept separate as before, on like penalty.

See what shall be deemed roll tobacco, s. 155.

Declaration of the weight of rolls and carrots, next clause.

LXXXII. And be it further enacted, That when any manufacturer or manufacturers of tobacco shall have pressed, cured, and finished,

Declaration of rolls or carrots, pressed, cured, and finished,

specifying the number and weight; and the rolls and carrots to be kept separate as before, on like penalty.

General references, f. 80.

If roll or carrot tobacco for exportation has any tobacco stalks therein, it may be seized in manufacturer's possession, and the manufacturer shall forfeit 50*l*.

If roll tobacco for exportation be found to contain more than 10*lb*. or carrot tobacco more than 20*lb*. of ingredients besides tobacco, it shall be forfeited, f. 132.

Exportation of tobacco, f. 127 & seq.

No person to cut walnut tree leaves, &c. in imitation of tobacco, or colour them to resemble tobacco, or mix, or sell, or offer to sell them, or have them in possession so cut or mixed, on penalty of forfeiture thereof, and 20*l*.

Using liquid dye or stain, next clause.

*Cutting leaves in imitation of tobacco, and colouring or curing them to resemble tobacco, or selling, or offering to sell, leaves so cut or mixed with tobacco, 5*s*. per *lb*.; and they may be seized with a warrant from two justices. 1 Geo. 1. stat. 2. c. 46. (Not in this collection).*

Counterfeiting snuff, f. 93.

any rolls or carrots of tobacco, such manufacturer or manufacturers shall, when and so soon as the same shall be so pressed, cured, and finished, deliver, or cause to be delivered, to the officer of excise under whose survey he, she, or they shall then be, a declaration in writing, specifying the number of such rolls and carrots respectively, and also the weight of such rolls and carrots respectively; and such manufacturer and manufacturers shall keep all such rolls and carrots respectively separate and apart from all other rolls and carrots of tobacco, for and during the space of twenty-four hours from the time when the same shall be first pressed, cured, and finished, or until such officer shall have taken an account of the same, on pain of forfeiting, for every neglect or refusal thereof, the sum of fifty pounds.

LXXXIII. And be it further enacted, That no manufacturer or manufacturers of tobacco shall make, manufacture, or have in his, her, or their custody or possession, any roll tobacco or carrot tobacco for exportation, with any tobacco stalks therein; and if any manufacturer or manufacturers of tobacco shall make, manufacture, or have in his, her, or their custody or possession, any roll tobacco, or carrot tobacco for exportation, with any tobacco stalks therein, the same respectively shall be forfeited, and shall and may be seized by any officer or officers of the customs or excise; and such manufacturer or manufacturers who shall so make, manufacture, or have in his, her, or their custody or possession any such roll tobacco or carrot tobacco for exportation, with any tobacco stalks therein, shall, for each and every such offence, forfeit the sum of fifty pounds.

LXXXIV. And be it further enacted, That no person or persons whatsoever shall cut, or cause or procure to be cut, any *walnut tree leaves, hop leaves, sycamore leaves, or any other leaves, herbs, or plants whatsoever (not being tobacco leaves or plants)* into the form or in imitation of any of the usual sizes or cuts which tobacco has been or shall be cut into, or shall colour, stain, dye, or cure, or cause or procure to be coloured, stained, dyed, or cured, any walnut tree leaves, hop leaves, sycamore leaves, or other leaves, herbs, or plants, to resemble tobacco, or shall mix, or cause or procure to be mixed, any walnut tree leaves, hop leaves, sycamore leaves, or any other leaves, herbs or plants whatsoever, with tobacco, or shall sell, vend, utter, offer, or expose to sale, or shall have in his, her, or their custody or possession, any walnut tree leaves, hop leaves, sycamore leaves, or any other leaves, herbs, or plants whatsoever (not being tobacco leaves or plants) cut into the form or in imitation of any of the usual sizes or cuts which tobacco has been or shall be cut into, or any walnut tree leaves, hop leaves, sycamore leaves, or other leaves, herbs, or plants whatsoever, coloured, stained, dyed, or cured, to resemble tobacco, or any walnut tree leaves, hop leaves, sycamore leaves, or any other leaves, herbs, or plants, mixed with tobacco; and if any person or persons whatsoever shall cut, or cause or procure to be cut, any walnut tree leaves, hop leaves, sycamore leaves, or any other leaves, herbs, or plants whatsoever (not being tobacco leaves or plants) into the form or in imitation of any of the usual sizes or cuts which tobacco has been or shall be cut into, or shall colour, stain, dye, or cure, or cause or procure to be coloured, stained, dyed, or cured, any walnut tree leaves, hop leaves, sycamore leaves, or other leaves, herbs, or plants, to resemble tobacco, or shall mix, or cause or procure to be mixed, any walnut tree leaves, hop leaves, sycamore leaves, or any other leaves, herbs, or plants whatsoever, with tobacco, or shall sell, vend, utter, offer or expose to sale, or shall have in his, her, or their custody or possession, any walnut tree leaves, hop leaves, sycamore leaves, or any other leaves, herbs, or plants whatsoever (not being tobacco

tobacco leaves or plants) cut into the form or in imitation of any of the usual sizes or cuts which tobacco has been or shall be cut into, or any walnut tree leaves, hop leaves, sycamore leaves, or other leaves, herbs, or plants whatsoever, coloured, stained, dyed, or cured to resemble tobacco, or any walnut tree leaves, hop leaves, sycamore leaves, or any other leaves, herbs, or plants mixed with tobacco; all and every such person or persons respectively shall, for each and every such offence, forfeit the sum of two hundred pounds; and all such walnut tree leaves, hop leaves, sycamore leaves, or other leaves, herbs, or plants whatsoever (not being tobacco leaves or plants) which shall be so cut, coloured, stained, dyed, cured, mixed, sold, vended, uttered, offered or exposed to sale, contrary to the true intent and meaning hereof, and all such tobacco with which any walnut tree leaves, hop leaves, sycamore leaves, or other leaves, herbs, or plants, shall be mixed, together with the hogheads, casks, chests, cases, and packages whatsoever, containing the same, shall be forfeited; and all such walnut tree leaves, hop leaves, sycamore leaves, and other leaves, herbs, or plants, tobacco, hogheads, casks, chests, cases, and packages respectively, shall and may be seized by any officer or officers of the customs or excise.

LXXXV. Provided always, That nothing herein-before contained shall extend, or be deemed or construed to extend, to prohibit any manufacturer or manufacturers of tobacco from dying or staining, with any liquid dye or stain, any tobacco manufacturing or manufactured into short cut tobacco, shag tobacco, roll tobacco, or carrot tobacco, or any tobacco stalks manufacturing or manufactured into *Spanish*, or from having such liquid dye or stain in his, her, or their custody or possession, for the purpose of staining or dying such tobacco or tobacco stalks, so manufacturing or manufactured; any thing herein-before contained to the contrary thereof in any wise notwithstanding.

LXXXVI. And be it further enacted, That all and every manufacturer and manufacturers of snuff shall, at his, her, and their own expence, find and provide proper moveable casks for preparing or laying down snuff work and tobacco stalks for tobacco stalk flour respectively, as he, she, or they shall lay down in cask; and shall also, at his, her, and their own expence, find and provide proper moveable casks for putting into the same, in manner herein-after directed, such snuff work and tobacco stalks for tobacco stalk flour respectively as he, she, or they shall lay down in any bin or bins; and such manufacturer or manufacturers shall so construct, place, and keep all casks by him, her, or them made use of for either of the purposes aforesaid, in such a manner as that the officer or officers of excise may conveniently be enabled to examine and weigh the same, and to examine the contents thereof, at all times; and shall also, from time to time, distinctly mark each and every cask by him, her, or them used for either of the purposes aforesaid, on the most conspicuous part thereof, with a progressive number, and also with the exact tare and weight of each and every such cask; and shall not lay down any snuff work, or put any snuff work which he, she, or they shall lay down in any bin or bins, in any cask or casks not so marked as aforesaid, nor shall lay down any snuff work in any vessel, cask, or utensil whatsoever, except in a cask or in casks so marked as aforesaid, or in a bin or bins, on pain of forfeiting for every such offence the sum of fifty pounds.

LXXXVII. And be it further enacted, That all and every manufacturer and manufacturers of snuff shall, before he, she, or they shall begin to liquor, damp, strip, press, or cut any tobacco or tobacco stalks, or to lay down any snuff work, or tobacco stalks for tobacco stalk flour, give to the officer of excise, under whose survey he, she,

Manufacturers may keep and use dye for staining tobacco or tobacco stalks.

Repeated and re-enacted, 30 Geo. 3. c. 40. s. 23.

Snuff manufacturers to provide casks for laying down snuff work, and tobacco stalks for tobacco stalk flour, and for putting such snuff work, &c. into as they lay down in bins; and to place them so as to be conveniently examined and weighed by the excise officer;

and to mark them with a progressive number, and the exact tare and weight, and use only such, on penalty of 50 l.

See what shall be deemed tobacco stalks for tobacco stalk flour, s. 155.

Entry of mills, mul-lers. &c. s. 69.

Weighing snuff work to be ground, next section.

Manufacturers of snuff to give notice to the excise officer six hours within the limits, 12 hours in any city or the suburbs, 24 hours elsewhere, before begin-

or

ring to liquor tobacco, &c. or lay down snuff work, or tobacco stalks for tobacco stalk flour, specifying the time and weights of tobacco, tobacco stalks, and returns, and the cask or bin.

Fresh notice if the matter is not begun within an hour, s. 95.

Tobacco, tobacco stalks, snuff work, and returns, may be manufactured at any entered mill, and removed thither accordingly, the request note and permit specifying the purpose, and the process to be performed. 30 Geo. 3. c. 40. s. 27.

Officer to attend according to notice, and manufacturer to weigh the tobacco and stalks in his presence, separately, within one hour, and proceed in weighing without interruption;

and deliver him a declaration of the quantity intended for each sort of snuff, or for tobacco stalk flour.

Declaring for a different purpose, or manufacturing into a different sort, next section.

Notice also when the snuff work or tobacco stalks are put into cask, specifying the time; and officer to attend.

Providing casks for snuff work, preceding clause.

Manufacturer to affix a ticket, in officer's presence, to each cask, signed by himself, or servant, and by the officer, and specifying the number of cask, the weight, when laid down, and for what sort;

or they shall then be, six hours notice in writing, if his, her, or their premises, in which such tobacco or tobacco stalks is or are intended to be liquored, damped, stripped, pressed, or cut, or such snuff work or tobacco stalks is or are intended to be laid down, shall be situate within the limits of the chief office of excise in *London*, or within the limits of the city of *Edinburgh*; twelve hours notice in writing, if such premises shall be situate in any city, or the suburbs thereof, or in any market town; and twenty-four hours notice in writing, if such premises shall be situate in any other part of *Great Britain*, of his, her, or their intention to liquor, damp, strip, press, or cut such tobacco or tobacco stalks, or to lay down any snuff work or tobacco stalks, and in each and every such notice shall specify the particular hour and time when he, she, or they shall intend to begin to liquor, damp, strip, press, or cut such tobacco or tobacco stalks, or to lay down any snuff work or tobacco stalks for tobacco stalk flour, and the weight of such tobacco and tobacco stalks respectively so intended to be liquored, damped, stripped, pressed, or cut, and the several weights of the tobacco, tobacco stalks, and returns of tobacco, so intended to be laid down in such snuff work, and also the weight of the tobacco stalks so intended to be laid down for tobacco stalk flour, and the number of the particular cask or casks, or the particular bin, in which the same respectively are intended to be laid down; and such officer shall attend pursuant to such notice; and all and every manufacturer and manufacturers giving any such notice for liquoring, damping, stripping, pressing, or cutting tobacco or tobacco stalks, shall, immediately on such officer's attendance, or within one hour after the time specified in such notice, begin to weigh all such tobacco and tobacco stalks respectively, separate and apart from each other, in the presence of such officer, and shall also, without delay or interruption, proceed in and continue weighing the same, separate and apart from each other, in the presence of such officer, until all such tobacco and tobacco stalks respectively shall be severally and separately weighed; and shall, immediately after the same respectively shall have been weighed, deliver to such officer a declaration in writing, specifying how much of such tobacco, tobacco stalks, and returns, respectively, so intended to be laid down in snuff work, is or are intended to be made into rappee snuff, how much thereof respectively into *Scotch* snuff, how much thereof respectively into brown *Scotch* snuff, and how much of such tobacco stalks into tobacco stalk flour; and when and so soon as such snuff work, or tobacco stalks, as the case may be, shall be laid down in or put into cask, such manufacturer and manufacturers shall give to the officer of excise under whose survey he, she, or they shall then be, a notice in writing of such snuff work, or tobacco stalks, being so laid down in, or put into cask, as the case may be, specifying in such notice the time when such snuff work, or tobacco stalks for tobacco stalk flour, as the case may be, was or were so laid down, and such officer shall attend pursuant to such notice; and such manufacturer or manufacturers shall, immediately on such officer's attendance, in the presence of such officer, affix to each and every such cask a ticket, specifying the number of such cask, the weight of the snuff work or tobacco stalks for tobacco stalk flour, as the case may be, therein, and the time when such snuff work or tobacco stalks for tobacco stalk flour, was or were so laid down; also whether such snuff work is intended to be manufactured into rappee snuff, *Scotch* snuff, or brown *Scotch* snuff; which ticket shall be signed as well by such manufacturer or manufacturers, or his, her, or their servant, in that behalf, with his, her, or their name or names, as by such officer with his name; and when any such manufacturer or manufacturers shall intend to take

any snuff work or tobacco stalks for tobacco stalk flour from or out of any such cask, for the purpose of grinding the same, he, she, or they shall give to the officer of excise under whose survey he, she, or they shall then be, six hours notice in writing, if such snuff work, or tobacco stalks for tobacco stalk flour, shall be laid down within the limits of the chief office of excise in *London*, or within the limits of the city of *Edinburgh*; twelve hours notice in writing, if such snuff work, or tobacco stalks for tobacco stalk flour, shall be laid down in any city or the suburbs thereof, or in any market town; and twenty-four hours notice in writing, if such snuff work, or tobacco stalks for tobacco stalk flour, shall be laid down in any other part of *Great Britain*, of his, her, or their intention so to do; and, in such notice, shall specify the particular cask or casks, and the number or numbers thereof respectively, from or out of which such snuff work, or tobacco stalks for tobacco stalk flour, is or are intended so to be taken, and shall also specify in every such notice, whether such snuff work so intended to be taken from or out of each such cask is by him, her, or them intended to be made into rappee snuff, *Scotch* snuff, or brown *Scotch* snuff; and such officer shall attend, pursuant to every such notice; and such manufacturer or manufacturers shall immediately, on such officer's attendance, weigh, in the presence of such officer, all such snuff work, or tobacco stalks for tobacco stalk flour, specified in any such notice; and if the snuff work, or tobacco stalks for tobacco stalk flour, so taken out, shall be taken from and out of any cask in which there shall be snuff work or tobacco stalks for tobacco stalk flour remaining, such manufacturer or manufacturers shall, immediately after such snuff work or tobacco stalks for tobacco stalk flour shall be so taken out, affix a ticket, signed by such manufacturer or manufacturers, or his, her, or their servant, in that behalf, and by such officer, to every such cask, specifying the weight of the snuff work, or tobacco stalks, as the case may require, so then taken from or out of the same, and the time when the same was or were so taken out, and such manufacturer or manufacturers shall cause all and every such tickets respectively to be kept and continued on each such cask to which the same shall be so affixed, during all the time that any snuff work or tobacco stalks for tobacco stalk flour shall remain therein; and no manufacturer or manufacturers of snuff shall mix, mingle, lay together, or put into the same bin or cask, any snuff work or tobacco stalks for tobacco stalk flour of one making or laying-down with snuff work or tobacco stalks for tobacco stalk flour of any other making or laying-down: And if any manufacturer or manufacturers of snuff shall begin to liquor, damp, strip, press, or cut any tobacco or tobacco stalks, or to lay down any snuff work, or any tobacco stalks for tobacco stalk flour, without giving such notice as is in that behalf herein-before directed to be given, or having given any notice for liquoring, damping, stripping, pressing or cutting tobacco or tobacco stalks, and begun to weigh any such tobacco or tobacco stalks, shall neglect or refuse to proceed in or continue the weighing such tobacco or tobacco stalks in manner herein-before directed, or if any manufacturer or manufacturers of snuff, having given any notice for laying down tobacco, tobacco stalks, or returns of tobacco, in snuff work, or tobacco stalks for tobacco stalk flour, and begun to weigh such tobacco, tobacco stalks, or returns of tobacco, shall neglect or refuse to proceed in and continue the weighing of such tobacco, tobacco stalks, and returns of tobacco, in manner herein-before in that behalf directed, or having weighed any such tobacco, tobacco stalks, or returns of tobacco, according to the directions of this act, shall neglect or refuse to deliver to the officer such declaration,

and give 6, 12, and 24 hours notice (as in the beginning of this clause) when any snuff work, &c. is intended to be taken out of cask to be ground, specifying the cask, and for what sort.

Officer to attend, and manufacturer immediately to weigh the snuff work, &c. in the officer's presence.

Permits to and from the mill, f. 113 & 114.

Officer not to weigh whilst in operation in any other case, f. 101.

If any is left in the cask, manufacturer to affix another ticket, specifying the weight taken out, and when, and signed as the former; and tickets to be continued whilst any remaining.

Declaration when finished, f. 89.

Snuff work of one making not to be mixed with another making.

Permission to add tobacco, &c. or mix whole operations. See the references next clause.

Manufacturers beginning to liquor tobacco, &c. without giving such notice;

or not proceeding in, or continuing to weigh;

or not delivering a declaration of the weights, and for what sort intended;

or not giving notice
of putting into cask;

or not affixing a
ticket;

or taking out for
grinding without no-
tice, or without of-
ficer's being present;

or not weighing snuff
work;

or not affixing an-
other ticket;

or not continuing the
ticket;

or mixing different
makings;

(See exceptions as to
mixing in references,
next clause.)

to forfeit 50*l*.

Manufacturers not li-
able to penalty for not
manufacturing snuff
work according to
declaration, if it shall
appear afterwards un-
fit for the purpose,
and notice thereof,
and a fresh declara-
tion be delivered
within 48 hours, and
if manufactured ac-
cording to last de-
claration.

Snuff work may be
manufactured into a
different sort, notice
being given whilst in
cask or bin, specifying
the cask or bin, and a
fresh declaration being
delivered within 48
hours after notice. 30

specifying how much of such tobacco, tobacco stalks, and returns of tobacco respectively, so intended to be laid down in snuff work, is or are intended to be made into rappee snuff, how much thereof respectively into *Scotch* snuff, and how much thereof respectively into brown *Scotch* snuff, or a declaration specifying how much of such tobacco stalks are intended to be laid down for tobacco stalk flour, according to the directions of this act, or having laid down or put into cask any snuff work or tobacco stalks for tobacco stalk flour, in manner herein-before in that behalf directed, shall neglect or refuse to give to the officer of excise, under whose survey he, she, or they, shall then be, such notice in writing of such snuff work or tobacco stalks for tobacco stalk flour being so laid down or put into cask, in manner herein-before in that behalf directed, or having laid down or put into cask any such snuff work or tobacco stalks for tobacco stalk flour, and given such notice, shall neglect or refuse to affix to any such cask, such ticket as is in that behalf herein-before directed to be affixed, or to sign the same with his, her, or their name or names, or shall lay down any snuff work, or tobacco stalks for tobacco stalk flour, or shall take any snuff work, or tobacco stalks for tobacco stalk flour, from or out of any such cask, for the purpose of grinding, without giving such notice as is herein-before in such case directed to be given, or shall take, for the purpose of grinding, any snuff work, or tobacco stalks for tobacco stalk flour, out of cask, not in the presence of the officer under whose survey he, she, or they shall then be, or shall neglect or refuse to weigh, in the presence of such officer, any such snuff work, or tobacco stalks for tobacco stalk flour taken out of cask, pursuant to any notice given for taking snuff work, or tobacco stalks for tobacco stalk flour, out of cask, or shall neglect or refuse to affix to any such cask, from or out of which any snuff work or tobacco stalks for tobacco stalk flour shall have been so taken, such ticket as is in that behalf herein-before directed to be affixed, or to sign any such ticket as aforesaid, or shall neglect or refuse to cause any such ticket, by this act directed to be affixed as aforesaid, to be kept and continued on any such cask to which the same shall be affixed, during all the time that any snuff work or tobacco stalks for tobacco stalk flour shall remain therein, or shall lay together, put into the same bin or cask, or mix or mingle any snuff work or tobacco stalks for tobacco stalk flour of one making or laying-down with snuff work or tobacco stalks for tobacco stalk flour of any other making or laying-down, all and every such manufacturer or manufacturers so offending shall, for each and every such offence, forfeit the sum of fifty pounds.

LXXXVIII. Provided always nevertheless, That no manufacturer or manufacturers of snuff shall incur or be liable to the said penalty of fifty pounds for or by reason of his, her, or their not manufacturing any snuff work into rappee snuff, *Scotch* snuff, or brown *Scotch* snuff, according to his, her, or their declaration given in that behalf, in case such snuff work shall, upon further examination, after the delivery of such declaration, appear to be unfit to be so manufactured according to such declaration; and notice thereof in writing, specifying the weight of such snuff work, shall be given by such manufacturer or manufacturers to the officer of excise under whose survey he, she, or they shall then be, within forty-eight hours next after the delivery of such declaration, and in case such manufacturer or manufacturers shall also within that time in like manner deliver to such officer a fresh declaration in respect thereof, specifying into which of the sorts of snuff next herein-before mentioned the same is to be manufactured, and shall also proceed without delay or interruption to manufacture the

the same, and finish the manufacturing thereof, according to such last-mentioned declaration; any thing herein-before contained to the contrary thereof in anywise notwithstanding.

Geo. 3. c. 40. s. 9 & 10.

Manufacturing into a different sort after completed. See references next clause.

Manufacturer may add tobacco, &c. to snuff work, once whilst in cask or bin, or once immediately before or in the grinding, giving notice, and weighing in officer's presence, and delivering a declaration. 30 Geo. 3. c. 40 s. 11 & 12.

The whole of one laying down may be mixed with the whole of another, in officer's presence, on notice, specifying the casks or bins, and when laid down. Same act, s. 13.

Manufacturing into snuff what was first declared for tobacco, s. 79.

LXXXIX. And be it further enacted, That all and every manufacturer and manufacturers of snuff shall with all due diligence manufacture all snuff work, and tobacco stalks for tobacco stalk flour, respectively, which shall at any time be taken out of any such cask, into rappee snuff, *Scotch* snuff, or brown *Scotch* snuff, or tobacco stalk flour, as the case may require, according to the notice herein-before in that behalf directed; and when any manufacturer or manufacturers of snuff shall have finished the manufacturing of any snuff work into snuff, such manufacturer or manufacturers shall, when and so soon as any such snuff shall be completely made, deliver or cause to be delivered to the officer of excise under whose survey he, she, or they shall then be, a declaration in writing, specifying the weight of each of the said respective sorts of snuff made from such snuff work, and the weight of the tobacco stalk flour, if any, manufactured into the same respectively, and such manufacturer or manufacturers shall keep such respective sorts of snuff separate and apart from each other, and separate and apart from all other snuff, and from all tobacco stalk flour, for and during the space of twenty-four hours from the time when such making shall be finished, or until the officer of excise under whose survey such manufacturer or manufacturers shall then be shall have taken an account of the same; and if any manufacturer or manufacturers of snuff shall neglect or refuse to manufacture into rappee snuff, *Scotch* snuff, or brown *Scotch* snuff, with all due diligence, according to the notice herein-before in that behalf directed, any such snuff work, at any time taken out of any such cask, or if any such manufacturer or manufacturers shall neglect or refuse to deliver or cause to be delivered to the officer of excise under whose survey he, she, or they shall then be, when and so soon as such manufacturer or manufacturers shall have finished the manufacturing of any snuff work into snuff, a declaration in writing, specifying the weight of each of the said respective sorts of snuff made from such snuff work, and the weight of the tobacco stalk flour, if any, manufactured into the same respectively, or shall neglect or refuse to keep such respective sorts of snuff separate and apart from each other, and separate and apart from all other snuff and tobacco stalk flour respectively, according to the directions of this act, every such manufacturer or manufacturers so offending shall, for each and every such offence, forfeit the sum of fifty pounds.

Snuff work, &c. taken out of cask, to be manufactured with all due diligence according to notice, and when finished, the manufacturer to deliver to the excise officer a declaration of the weight of each sort, &c. and keep the same separate for 24 hours, or till account taken, on penalty of 50l.

Credits to be given, s. 98. — Keeping account of goods sent out, s. 104.

Removing before weighed, or concealing, s. 109.

Scotch snuff may be kept in a room locked before declaration made, s. 90, 91, & 92.

Part of an operation (not less than 200 lb.) may be taken out before the whole is manufactured, provided notice be given, and the snuff weighed in officer's presence, and a declaration delivered of the quantity taken, from what parcel, and when put in operation; but taking any out without such notice, 50l.

30 Geo. 3. c. 40. s. 14.

Rappee, Scotch, or brown Scotch, after finished, may be liquored, so as not to exceed the credit. See 30 Geo. 3. c. 40. s. 15, 16, 17, & 18.

Scotch snuff, and tobacco stalk flour, may be manufactured into brown Scotch, or tobacco stalk flour into rappee. See same act, s. 19, 20, & 21.

Mixing snuffs, This act, s. 94. — Keeping tobacco in operation separate, s. 102.

XC. Provided always, and be it further enacted, That nothing herein-before contained shall extend, or be deemed or construed to extend, to make any manufacturer or manufacturers of snuff liable to the said penalty of fifty pounds, for or by reason of his, her, or their not delivering, or causing or procuring to be delivered, such last mentioned declaration, for or in respect of any *Scotch* snuff returned directly from the mill, where the same shall have been ground and deposited in such room as is in that behalf herein-after allowed, provided such manufacturer or manufacturers shall, previous to and immediately on his, her, or their taking such *Scotch* snuff from or out of such room, deliver, or cause to be delivered, to the officer of excise

Manufacturers not liable to penalty for not delivering the last mentioned declaration, for Scotch snuff returned directly from the mill, if they deliver a declaration when the same is taken from the room where allowed to be deposited (next section.)

excise under whose survey he, she, or they shall then be, a declaration in writing, specifying the weight of such *Scotch* snuff, and of the tobacco, tobacco stalks, and returns of tobacco, respectively manufactured into the same, and the time when the same were laid down in snuff work; any thing herein-before contained to the contrary thereof in anywise notwithstanding.

Manufacturers may keep a store room for dried *Scotch* snuff, with fastenings to be approved by the surveyor or supervisor, and only one door.

Such room to be locked, &c. when snuff is therein.

Scotch snuff directly from the mill, on notice, (as in the beginning of s. 87.) may be deposited therein for six months, without being deemed a part of the stock, to take away the credit to be given by s. 98.

Officer to attend and open room.

Like notice of taking out of such room.

If the thing to be done is not begun within an hour, fresh notice to be given, s. 95.

Officer to attend and open; and each making to be kept separate.

50 l. penalty for not keeping in store rooms *Scotch* snuff of one making apart

XCI. Provided always nevertheless, That it shall and may be lawful to and for all and every manufacturer and manufacturers of snuff, at his, her, and their own expence, to provide a proper, convenient, and secure room for the purpose of keeping dried *Scotch* snuff therein, with good and sufficient fastenings, such room and fastenings to be approved of in writing, by and under the hands of the respective surveyors and supervisors of excise of the division or district in which such room shall be situate; and no such room shall have more than one door or entrance into the same, nor shall there be any communication whatsoever, save and except one door, between such room and any other room or place whatsoever; and such room shall be locked up, sealed, and secured by the officer or officers of excise under whose survey such manufacturer or manufacturers shall from time to time be, at all times when any *Scotch* snuff shall be therein: And if such manufacturer or manufacturers shall intend to have the *Scotch* snuff ground from his, her, or their snuff work returned directly from the mill where the same shall be ground, and deposited in such room for any space of time not exceeding six months, he, she, or they shall be at liberty so to do, on giving to the officer of excise under whose survey he, she, or they shall then be, six hours notice in writing, if such room shall be situate within the limits of the chief office of excise in *London*, or within the limits of the city of *Edinburgh*; twelve hours notice in writing, if such room shall be situate in any city, or the suburbs thereof, or in any market town; and twenty-four hours notice in writing, if such room shall be situate in any other part of *Great Britain*, of such his, her, or their intention; and such officer shall attend pursuant to such notice, and shall open such room, and such *Scotch* snuff shall then be immediately put into such room in the presence of such officer, and shall remain therein for any space of time not exceeding six months, without such *Scotch* snuff being deemed or taken as a part of his, her, or their stock of *Scotch* snuff, so as to deprive him, her, or them of any part of the credit by this act allowed to him, her, or them, for or in respect of *Scotch* snuff, any thing in this act contained to the contrary thereof in any wise notwithstanding: And when any such manufacturer or manufacturers shall intend to take any *Scotch* snuff from or out of such room, he, she, or they shall in like manner give to the officer of excise under whose survey he, she, or they shall then be, six hours notice in writing, if such room shall be situate within the limits of the chief office of excise in *London*, or within the limits of the city of *Edinburgh*; twelve hours notice in writing, if such room shall be situate in any city or the suburbs thereof, or in any market town; and twenty-four hours notice in writing, if such room shall be situate in any other part of *Great Britain*; of such his, her, or their intention; and such officer shall attend pursuant to such notice, and shall open such room, and such *Scotch* snuff shall then be immediately taken from and out of such room in the presence of such officer, and all and every such manufacturer and manufacturers shall keep all *Scotch* snuff, of one making, separate and apart from all *Scotch* snuff of any other making in such room; and if any such manufacturer or manufacturers shall neglect or refuse to keep any *Scotch* snuff of one making separate and apart from all *Scotch* snuff of any other making in such room,

room, all and every such manufacturer or manufacturers so offending shall, for each and every such offence, forfeit the sum of fifty pounds.

from every other making.

XCII. And be it further enacted, That if any manufacturer or manufacturers of snuff shall by any means, art, device, or contrivance whatsoever, open any room so provided and approved as aforesaid, except in the presence of the proper officer of excise whose business it may be to attend in order to open the same, then and in such case such manufacturer or manufacturers shall for each and every such offence forfeit the sum of two hundred pounds.

Store rooms not to be opened except in the presence of the proper officer, on penalty of 200*l*.

XCIII. And be it further enacted, That no person or persons whatsoever shall mix, or cause or procure to be mixed, any *fustick*, yellow *ebony*, *touchwood*, *logwood*, red or *Guinea wood*, *braziletto* or *Jamaica wood*, *Nicaragua wood*, *Saunders wood*, or any other sort of wood, or any walnut tree leaves, hop leaves, sycamore leaves, or any other leaves, herbs, or plants (other than tobacco), or any earth, clay, or tobacco sand, with any snuff work or snuff, or shall make or colour, or cause or procure to be made or coloured, any snuff work or snuff with any sort of oaker, umber, or any other kind of colouring (water tinged with colour only excepted); nor shall any manufacturer or manufacturers of, or dealer or dealers in snuff, sell, vend, utter, or offer or expose to sale, or have in his, her, or their premises entered for manufacturing or keeping tobacco or snuff, any *fustick*, yellow *ebony*, *touchwood*, *logwood*, red or *Guinea wood*, *braziletto* or *Jamaica wood*, *Nicaragua wood*, or *Saunders wood*, or any walnut tree leaves, hop leaves, or sycamore leaves; nor shall any person or persons whatsoever have in his, her, or their custody or possession any *fustick*, yellow *ebony*, *touchwood*, *logwood*, red or *Guinea wood*, *braziletto* or *Jamaica wood*, *Nicaragua wood*, *Saunders wood*, or other wood, or walnut tree leaves, hop leaves, sycamore leaves, or other leaves, herbs, plants, earth, clay, or tobacco sand, mixed with any snuff work or snuff, or any snuff work or snuff made or coloured with any sort of oaker, umber, or any other kind of colouring, except as aforesaid: And if any person or persons whatsoever shall mix, or cause or procure to be mixed, any *fustick*, yellow *ebony*, *touchwood*, *logwood*, red or *Guinea wood*, *braziletto* or *Jamaica wood*, *Nicaragua wood*, *Saunders wood*, or any other sort of wood, or any walnut tree leaves, hop leaves, sycamore leaves, or any other leaves, herbs, or plants (other than tobacco), or any earth, clay, or tobacco sand, with any snuff work or snuff, or shall make or colour, or cause or procure to be made or coloured, any snuff work or snuff, with any sort of oaker, umber, or any other kind of colouring (water tinged with colour only excepted), the person or persons so offending shall for each and every such offence severally forfeit the sum of two hundred pounds; or if any manufacturer or manufacturers of, or dealer or dealers in snuff, shall sell, vend, utter, offer, or expose to sale, or have in his, her, or their premises entered for manufacturing or keeping tobacco or snuff, any *fustick*, yellow *ebony*, *touchwood*, *logwood*, red or *Guinea wood*, *braziletto* or *Jamaica wood*, *Nicaragua wood*, or *Saunders wood*, or any walnut tree leaves, hop leaves, or sycamore leaves; or if any person or persons whatsoever shall have in his, her, or their custody or possession, any *fustick*, yellow *ebony*, *touchwood*, *logwood*, red or *Guinea wood*, *braziletto* or *Jamaica wood*, *Nicaragua wood*, *Saunders wood*, or other wood, or walnut tree leaves, hop leaves, sycamore leaves, or other leaves, herbs, plants, earth, clay, or tobacco sand, mixed with any snuff work or snuff, or any sort of snuff made or coloured with any sort of oaker, umber, or any other kind of colouring (except as aforesaid), such person or

No person to mix *fustick*, &c. or tobacco sand, with snuff work, or snuff;

(See what shall be deemed tobacco sand, *s. 155.*)

nor make or colour snuff work or snuff with oaker, umber, or other colouring, (except water tinged with colour;)

nor shall any manufacturer of, or dealer in snuff, sell or have on his entered premises, any *fustick*, &c.;

nor any person have *fustick*, &c. mixed with snuff work or snuff, or snuff work or snuff coloured, except as aforesaid.

Persons mixing *fustick*, &c. with snuff work or snuff, or making or colouring it with oaker, &c. to forfeit 200*l*.

Manufacturers or dealers selling or having in entered premises *fustick*, &c. and any persons having in their possession *fustick*, &c. mixed with snuff work or snuff, or snuff made or coloured with oaker, &c. to forfeit 50*l*.

Such fustick, &c. mixed with snuff work or snuff, and the snuff wherewith mixed, and snuff work and snuff made or coloured with oaker, &c.; and fustick, &c. sold or offered to sale by, or in possession of manufacturer, or dealer, forfeited, and may be seized.

Making, mixing, or colouring snuff with oaker, umber, &c. or mixing with it fustick, ebony, &c. or dirt, &c. commonly called Tobacco Dust, or jelling, or exposing it to sale, so mixed, &c. forfeiture, and 31. per lb. 1 Geo. 1. stat. 2. c. 46. f. 7. and 5 Geo. 1. c. 11. f. 22. (Not in this collection).

An account to be entered in the book or paper for entering unmanufactured tobacco sold, &c. of the weights of *Spanish* mixed with short cut tobacco, and in the book or paper for entering snuff sold, &c. of the weights of tobacco stalk flour mixed with snuff, and of different sorts of snuff mixed, on penalty of 50*l.*

See what books or papers are to be kept, f. 104.

See what is deemed Spanish, f. 155.

Request notes for permits to specify the proportion of the mixture of British and foreign snuff, and the permits to be agreeable thereto, f. 113.

persons, manufacturer or manufacturers, or dealer or dealers, so offending, shall for each and every such offence severally forfeit the sum of fifty pounds; and all such fustick, yellow ebony, touchwood, logwood, red or *Guinea* wood, braziletto or *Jamaica* wood, *Nicaragua* wood, *Saunders* wood, or other wood, walnut tree leaves, hop leaves, sycamore leaves, or other leaves, herbs, plants, earth, clay, and tobacco sand, so mixed with snuff work or snuff, contrary to the true intent and meaning hereof, and the snuff wherewith the same shall be so mixed, and all snuff work and snuff respectively which shall be made or coloured contrary to the true intent and meaning hereof; and also all fustick, yellow ebony, touchwood, logwood, red or *Guinea* wood, braziletto or *Jamaica* wood, *Nicaragua* wood, or *Saunders* wood, walnut tree leaves, hop leaves, and sycamore leaves, which shall be sold, vended, uttered, offered, or exposed to sale, by, or be in the entered premises or in the possession of, any manufacturer or manufacturers of, or dealer or dealers in snuff, contrary to the true intent and meaning hereof, shall be forfeited, and shall and may be seized by any officer or officers of the customs or excise.

XCIV. And be it further enacted, That when any manufacturer or manufacturers of, or dealer or dealers in, tobacco shall mix any *Spanish* with short cut tobacco, such manufacturer or manufacturers, or dealer or dealers, shall, every day, enter into a book, or on a paper into or on which he, she, or they is or are herein-after directed to enter an account of the quantities of the unmanufactured tobacco by him, her, or them sold, sent out, or consumed, in quantities of two pounds weight, or upwards, the gross weights of the *Spanish* and short cut tobacco so mixed, and the time when the same were so mixed: And when any manufacturer or manufacturers of, or dealer or dealers in, snuff shall mix any tobacco stalk flour with *British* snuff or foreign snuff, or any *British* rappee snuff, *Scotch* snuff, or brown *Scotch* snuff, the one with any other of them, or with any kind of foreign snuff, such manufacturer or manufacturers, or dealer or dealers, shall, every day, enter into a book, or on a paper, into or on which he, she, or they is or are herein-after directed to enter an account of the quantities of snuff by him, her, or them sold, sent out or consumed, in quantities of two pounds weight, or upwards, the gross weight of the tobacco stalk flour, and the several kinds and gross weights of *British* snuff and foreign snuff so mixed, and the time when such tobacco stalk flour, *British* snuff, or foreign snuff, or either of them, were so mixed: And if any manufacturer or manufacturers of, or dealer or dealers in, tobacco, having mixed any *Spanish* with short cut tobacco, shall neglect or refuse to enter into such book, or on such paper, in manner herein-before in that behalf directed, the gross weights of the *Spanish* and short cut tobacco so mixed, and the time when the same respectively were so mixed; or if any manufacturer or manufacturers of, or dealer or dealers in, snuff, having mixed any tobacco stalk flour with *British* snuff or foreign snuff, or any *British* rappee snuff, *Scotch* snuff, or brown *Scotch* snuff, the one with any other of them, or with any kind of foreign snuff, shall neglect or refuse to enter into such book, or on such paper, in manner herein-before in that behalf directed, the gross weight of the tobacco stalk flour, and the several kinds and gross weights of the *British* snuff and foreign snuff respectively so mixed, and the time when such tobacco stalk flour, *British* snuff and foreign snuff, or either of them, were so mixed, all and every such manufacturer or manufacturers of, or dealer or dealers in, tobacco or snuff so offending, shall, for each and every such offence, forfeit the sum of fifty pounds.

XCv. And

XCV. And be it further enacted, That if any manufacturer or manufacturers, or dealer or dealers, who is or are directed by this act to give any notice in writing, shall not begin to do or perform the matter or thing specified in such notice, at the time specified in such notice, or within one hour next after the time specified in such notice, the same shall be void and of no effect, and such manufacturer or manufacturers, and dealer or dealers, respectively, shall be liable to give a new and fresh notice in writing of the same, as if no notice had been before given.

Fresh notice to be given where the matter specified in any notice under this act is not begun within an hour after the time specified.

XCVI. And be it further enacted, That when any officer or officers of excise shall discover that the manufacturing of tobacco or snuff is carried on in any house, warehouse, workhouse, room, cellar, vault, or place, whereof no entry has been made at the office of excise as by this act is directed, and shall at the same time discover in such house, warehouse, workhouse, room, cellar, vault, or place, where such private manufacturing of tobacco or snuff shall be so discovered, any person or persons knowingly assisting or in any ways concerned in carrying on such private manufacturing of tobacco or snuff, every such person or persons so discovered shall forfeit the sum of thirty pounds, over and above all penalties and forfeitures that the proprietor or proprietors of such tobacco or snuff shall be liable to; and it shall be lawful for the officer and officers of excise, and all other persons acting in their aid, to stop, arrest, and detain all and every the person and persons so discovered in such house, warehouse, workhouse, room, cellar, vault, or place, and convey him, her, or them before one or more justice or justices of the peace for the county, riding, division, city, or liberty respectively, wherein such person or persons shall be so discovered as aforesaid; and it shall be lawful for such justice or justices of the peace respectively, on confession of the party, or on proof, by the oath of one or more credible witness or witnesses, to convict the person and persons so discovered as aforesaid; and each of the person or persons so convicted shall immediately on such conviction pay the said sum of thirty pounds into the hands of the officer who shall have conveyed such person or persons before such justice or justices of the peace, to be applied in manner herein-after directed; and on any such person refusing or neglecting to pay the said sum of thirty pounds, the justice or justices so convicting as aforesaid shall, by warrant or warrants under his or their hand and seal, or hands and seals, commit him or her to the house of correction for the said county, riding, division, city, or liberty, respectively, there to remain and be kept to hard labour for the space of six months, to be reckoned from the day of such conviction; and no person so committed shall be discharged until he or she shall have paid the said sum of thirty pounds, or until the expiration of the said six months; and in case any person so convicted shall be again discovered in any house, warehouse, workhouse, room, cellar, vault, or place where the manufacturing of tobacco or snuff shall be so privately carried on, assisting or in any ways concerned in carrying on such private manufacture of tobacco or snuff, the person so again offending shall, upon the like conviction, forfeit and pay for such second offence the sum of sixty pounds, and in default thereof shall be committed to the house of correction, in manner aforesaid, there to remain for and during the term of one year, or until the said sum of sixty pounds shall be paid.

Persons discovered by officers in unentered places, assisting or concerned in manufacturing tobacco or snuff there, to forfeit 30*l.* over and above all other penalties.

Entry of places, *f.* 59.

Excise officers and persons aiding them may detain such persons, and convey them before a justice.

Justice may convict;

and shall commit them, if the penalty be not paid immediately to the officer, for six months, or till paid.

Application of penalties, *f.* 157.

Any person so offending a second time to forfeit 60*l.* or be committed for one year, or till penalty paid.

XCVII. And be it further enacted, That it shall and may be lawful to and for the officers of excise, or any or either of them, from time to time, and at all times, between the hours of five in the morning and eleven in the evening, either with or without a constable,

Excise officers, between five in the morning and eleven in the evening, with or without a constable, and between eleven in the evening

ing and five in the morning, with a constable, may enter the houses of manufacturers of tobacco and snuff, and dealers therein, and take account.

Trader to assist in taking account, *s.* 100.
—Scales and weights, *s.* 99.

Tobacco and snuff in operation not to be weighed, except snuff

Samples, *s.* 103.
Constable not attending when necessary by law in excise cases, 201. 11 Geo. 1. c. 30. *s.* 31.
Obstruction 200 l. *s.* 149.

Entry of places, *s.* 59. — Notices of stripping tobacco, and laying down snuff work, *s.* 77 & 87.

In taking stock the manufacturer to be allowed the following credits;

100 lb. of short cut, stalks, and returns, for 100 lb. of tobacco:

105 lb. of shag tobacco, stalks, and returns, for 100 lb. of tobacco:

115 lb. of roll tobacco, stalks, and returns, for 100 lb. of tobacco and stalks:

120 lb. of carrots, stalks, and returns, for 100 lb. of tobacco and stalks:

100 lb. of Spanish, and returns, for 100 lb. of tobacco stalks:

115 lb. of rappee snuff, for 100 lb. of tobacco:

Credit for tobacco stalk flour manufactured into rappee. 30 Geo. 3. c. 40. *s.* 29.

or other officer of the peace, or between the hours of eleven in the evening and five in the morning, with a constable or other officer of the peace, to enter into all and every the houses, warehouses, work-houses, shops, rooms, cellars, vaults, and other places belonging to or made use of by any manufacturer or manufacturers of or dealer or dealers in tobacco or snuff, and to take an account of the quantity and quality of all the tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, and snuff, respectively, which shall at any time be in his, her, or their custody or possession.

work sent out or received by permit, *s.* 101. — Keeping tobacco, &c. in operation separate, *s.* 102.

Increase in stock, *s.* 106.

11 Geo. 1. c. 30. *s.* 31.

Notices of stripping tobacco, and laying down snuff work, *s.* 77 & 87.

XCVIII. And be it further enacted, That in taking an account of the stock of all and every manufacturer and manufacturers of tobacco and snuff, all and every such manufacturer and manufacturers shall have a credit according to the following proportions; (that is to say),

For every one hundred pounds weight of tobacco, which any manufacturer or manufacturers of tobacco shall manufacture for *short cut tobacco*, such manufacturer or manufacturers shall have a proper credit, not exceeding *one hundred pounds* weight of short cut tobacco, tobacco stalks, and returns of tobacco; and so in proportion for any greater or less quantity of such tobacco so manufactured:

For every one hundred pounds weight of tobacco, which any such manufacturer or manufacturers shall manufacture for *shag tobacco*, he, she, or they shall have a proper credit, not exceeding *one hundred and five pounds* weight of shag tobacco, tobacco stalks, and returns of tobacco; and so in proportion for any greater or less quantity of such tobacco so manufactured:

For every one hundred pounds weight of tobacco and tobacco stalks, which such manufacturer or manufacturers shall manufacture for *roll tobacco* he, she, or they shall have a proper credit, not exceeding *one hundred and fifteen pounds* weight of roll tobacco, tobacco stalks, and returns of tobacco; and so in proportion for any greater or less quantity of such tobacco and tobacco stalks so manufactured:

For every one hundred pounds weight of tobacco and tobacco stalks, which such manufacturer or manufacturers shall manufacture for *carrot tobacco*, he, she, or they shall have a proper credit, not exceeding *one hundred and twenty pounds* weight of carrots, tobacco stalks, and returns of tobacco; and so in proportion for any greater or less quantity of such tobacco and tobacco stalks so manufactured:

For every one hundred pounds weight of tobacco stalks which such manufacturer or manufacturers shall manufacture for *Spanish*, he, she, or they shall have a proper credit, not exceeding *one hundred pounds* weight of *Spanish*, and returns; and so in proportion for any greater or less quantity of such tobacco stalks so manufactured:

For every one hundred pounds weight of tobacco which such manufacturer or manufacturers of snuff shall manufacture for *rappee snuff*, he, she, or they shall have a proper credit, not exceeding *one hundred and fifteen pounds* weight of rappee snuff; and so in proportion for any greater or less quantity of such tobacco so manufactured:

For every one hundred pounds weight of tobacco and tobacco stalks, which such manufacturer or manufacturers shall manufacture for *Scotch snuff*, he, she, or they shall have a proper credit, not exceeding *eighty-five pounds* weight of *Scotch snuff*; and so in proportion for any greater or less quantity of such tobacco and tobacco stalks so manufactured:

85 lb. of *Scotch snuff* for 100 lb. of tobacco and stalks.

Scotch snuff may be kept in a room six months before this credit is reckoned, s. 91.

Increase by moisture, s. 107.

For every one hundred pounds weight of tobacco and tobacco stalks, which such manufacturer or manufacturers shall manufacture for *brown Scotch snuff*, he, she, or they shall have a proper credit, not exceeding *one hundred and twenty pounds* weight of *brown Scotch snuff*; and so in proportion for any greater or less quantity of tobacco and tobacco stalks so manufactured:

120 lb. of *Brown Scotch snuff* for 100 lb. of tobacco and stalks.

Credits for Scotch snuff, and tobacco stalk flour manufactured into brown Scotch snuff. 30 Geo. 3. c. 40. s. 20.

For every one hundred pounds weight of tobacco stalks, which such manufacturer or manufacturers shall manufacture for *tobacco stalk flour*, he, she, or they shall have a proper credit, not exceeding *ninety pounds* weight of tobacco stalk flour; and so in proportion for any greater or less quantity of tobacco stalks so manufactured.

90 lb. of *tobacco stalk flour* for 100 lb. of tobacco stalks.

Snuff may be liquored after finished, so as not to exceed the greatest extent of credit allowed by this act. 30 Geo. 3. c. 40. s. 15, 16, 17, & 18.

And in case any officer or officers of excise shall at any time discover or find in the stock of any manufacturer or manufacturers of tobacco or snuff any quantity of short cut tobacco, shag tobacco, roll tobacco, carrot tobacco, *Spanish*, *British* rappee snuff, *Scotch snuff*, *brown Scotch snuff*, tobacco stalk flour, or returns of tobacco, greater than the credit herein-before in that behalf allowed to such manufacturer or manufacturers, such short cut tobacco, shag tobacco, roll tobacco, carrot tobacco, *Spanish*, *British* rappee snuff, *Scotch snuff*, *brown Scotch snuff*, tobacco stalk flour, and returns, respectively, so found in excess, shall be deemed and taken to be brought into the house, warehouse, workhouse, shop, room, cellar, vault, or other place made use of by such manufacturer or manufacturers, without giving notice thereof to the officer of excise under whose survey such manufacturer or manufacturers shall be, and without an authentick permit granted and given, according to the directions of this act.

Any excess in stock above the credits, to be deemed a quantity brought in without permit.

Bringing in without permit, s. 118.

Increase in stock, s. 106.

XCIX. And be it further enacted, That all and every manufacturer and manufacturers of, and dealer and dealers in tobacco or snuff shall, and he, she, and they is and are hereby required to keep sufficient and just scales and weights, at the place or places where he, she, or they shall and do keep, manufacture, or deal in respectively any tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, and also permit and suffer any officer or officers of excise to use the same for the purpose of weighing and taking an account of the tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, and snuff respectively, which shall at any time be in the possession of such manufacturer and manufacturers and dealer and dealers respectively: And if any such manufacturer or manufacturers, or dealer or dealers, shall neglect to keep such scales and weights, or either of them, or shall not permit or suffer any officer or officers of excise to use the same, he, she, or they shall, for each and every such offence, forfeit the sum of one hundred pounds; and if any such manufacturer or manufacturers, or dealer or dealers, shall in the weighing of any such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, make use of, or cause or procure or suffer to be made use of, any false, unjust, or insufficient scales or weights, or shall practise any art, device or contrivance by which any such officer or officers may be hindered or prevented from

If sufficient and just scales and weights are not kept, or if excise officers are not permitted to use the same, the manufacturer or dealer to forfeit 100 l.; and 200 l. if the scales or weights be false, unjust, or insufficient, or any art be used by which the officer may be prevented from taking the true weight, together with the scales, &c.

Assisting to take account, next clause.

taking the just and true weight of any such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, then, and in every such case, such manufacturer or manufacturers, or dealer or dealers, shall, for each and every such offence, forfeit the sum of two hundred pounds, together with all such false, unjust, or insufficient scales and weights respectively, and the same shall and may be seized by any officer or officers of excise.

Manufacturers and dealers to assist the officers in taking account with a sufficient number of servants, on penalty of 50*l*.

Providing scales, &c. preceding clause.—
Powers to take account, *s. 97*.

*Obstruction 200*l*. s. 149.*

Officers not to weigh tobacco, &c. in operation, except snuff work to be sent out or received by permit.

Unmanufactured tobacco, tobacco in operation, and manufactured tobacco, to be kept separate, on penalty of 50*l*.

Keeping the produce of each operation separate, tobacco, s. 80; snuff, s. 89.

Officers to be permitted to take samples of tobacco, &c. paying for the same the usual price, on penalty of 100*l*. for refusal.

Taking account, s. 97.

Manufacturers and dealers to keep account of tobacco, &c. and snuffs, sold, sent out, or consumed every day, under the denominations herein specified, and enter it the next day in books or papers, which are to be furnished by the excise office.

Entrances, and taking account, s. 97.

Returning the books, &c. on next clause. Removing, without permit, s. 112.

C. And be it further enacted, That all and every manufacturer and manufacturers of and dealer and dealers in tobacco or snuff shall, when and so often as he, she, or they shall be thereunto required by the officer or officers of excise under whose survey he, she, or they shall then be, and with a sufficient number of his, her, or their servants, aid and assist, to the utmost of his, her, or their power, such officer or officers in taking an account of all tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, and snuff, respectively, of such manufacturer or manufacturers, or dealer or dealers, on pain of forfeiting, for every neglect or refusal thereof, the sum of fifty pounds.

CI. Provided always, and be it enacted, That it shall not be lawful for any officer or officers of excise to weigh any tobacco, tobacco stalks, or snuff work, whilst actually in the operation of manufacture, save and except such snuff work as any manufacturer or manufacturers of snuff shall intend to send out or receive by permit; any thing hereinbefore contained to the contrary in anywise notwithstanding.

CII. And be it further enacted, That all and every manufacturer and manufacturers of tobacco shall from time to time, and at all times, keep all unmanufactured tobacco, tobacco in the state of operation, and manufactured tobacco, in his, her, or their custody or possession, separate and apart from each other, upon pain of forfeiting, for every such offence, the sum of fifty pounds.

CIII. And be it further enacted, That it shall be lawful to and for all officers of excise, and all such officers are hereby authorized and empowered to take, at any time or times, a sample or samples of tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, tobacco stalk flour, or snuff, from or out of any tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, tobacco stalk flour, or snuff, in the custody or possession of any manufacturer or manufacturers of, or dealer or dealers in tobacco or snuff, paying for the same (if demanded) the value or usual price thereof; and in case any such manufacturer or manufacturers, or dealer or dealers, shall refuse to permit such officer or officers to take such sample or samples as aforesaid, upon his or their so paying for the same (if demanded), or shall anywise obstruct or hinder him or them in taking such sample or samples, such manufacturer or manufacturers, or dealer or dealers, so offending, shall, for each and every such offence, forfeit the sum of one hundred pounds.

CIV. And be it further enacted, That all and every manufacturer and manufacturers of, and dealer and dealers in tobacco, shall from time to time keep an account of all tobacco and tobacco stalks, which he, she, or they respectively shall from time to time sell, send out, or consume, according to the denominations thereof herein-after specified; (that is to say) *unmanufactured tobacco, tobacco stalks, short cut tobacco, shag tobacco, roll tobacco, carrot tobacco, Spanish, and returns of tobacco*, and shall every day enter into a book, or on a paper, to be kept for that purpose, an account of the quantities of the unmanufactured tobacco, tobacco stalks, short cut tobacco, shag tobacco, roll tobacco, carrot tobacco, *Spanish*, and returns of tobacco, which shall have been by him, her, or them sold, sent out, or consumed

sumed in the preceding day, in quantities of four pounds weight, or upwards; and all and every dealer and dealers in tobacco shall also every day enter into another book, or on another paper, to be kept for that purpose, by him, her, or them, an account of the quantities of the short cut tobacco, shag tobacco, roll tobacco, carrot tobacco, *Spanish*, and returns of tobacco, under the weight of four pounds, which shall have been by him, her, or them sold, sent out, or consumed in the preceding day, in quantities under four pounds weight: And that all and every manufacturer and manufacturers of, and dealer and dealers in snuff, shall also, from time to time, keep an account of all tobacco, tobacco stalks, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, and snuff, which he, she, or they respectively shall, from time to time, sell, send out, or consume, according to the denominations thereof herein-after mentioned; (that is to say), *unmanufactured tobacco, unmanufactured tobacco stalks, tobacco stalks for tobacco stalk flour, snuff work for rappee snuff, snuff work for Scotch snuff, snuff work for brown Scotch snuff, British rappee snuff, Scotch snuff, brown Scotch snuff, tobacco stalk flour, and foreign snuff*; and shall every day enter into a book, or on a paper, to be kept by him, her, or them, an account of the quantities of the unmanufactured tobacco, tobacco stalks, tobacco stalks for tobacco stalk flour, snuff work for rappee snuff, snuff work for Scotch snuff, snuff work for brown Scotch snuff, *British rappee snuff, Scotch snuff, brown Scotch snuff, tobacco stalk flour, and foreign snuff*, which shall have been by him, her, or them sold, sent out, or consumed in the preceding day, in quantities of two pounds weight, or upwards; and all and every dealer and dealers in snuff shall also every day enter into another book, or on another paper, to be kept for that purpose by him, her, or them, an account of the quantities of the *British rappee snuff, Scotch snuff, brown Scotch snuff, and foreign snuff*, which shall have been by him, her, or them sold, sent out, or consumed, in the preceding day, in quantities under two pounds weight: Which said books or papers respectively shall be prepared for the making such entries respectively as aforelaid, and delivered upon demand unto all such manufacturers and dealers respectively by the said respective commissioners of excise, or such person or persons as they the said commissioners of excise, or the major part of them respectively, for the time being, shall for that purpose direct and appoint.

CV. Provided always, That no such manufacturer or manufacturers of, or dealer or dealers in, tobacco or snuff, shall have in his, her, or their custody or possession more than one such book or paper of each sort at a time; and the said books or papers shall, in case the entered premises of such manufacturer or manufacturers, or dealer or dealers, to whom the same shall be delivered, shall be situate within the limits of the chief office of excise in *London*, or within the limits of the city of *Edinburgh*, or in any city, or the suburbs thereof, or in any market town, be severally returned at the end of every six weeks; and in case the entered premises of such manufacturer or manufacturers, or dealer or dealers, shall be situate in any other part of *Great Britain*, be severally returned at the end of every six months, or when the same respectively shall be filled up, which shall first happen, to the proper officers of excise in that behalf for the time being; and the truth of the entries made therein shall then be verified upon the oath of such manufacturer or manufacturers, or dealer or dealers, or his, her, or their servant or servants, who kept the same, and made the entries therein, according to the best of his, her, or their knowledge and belief; and when and so soon as any such book or books, paper or papers, shall be filled up, or sooner if the proper officer of excise

Separate books or papers for 4 lb. of tobacco or upwards, and for less quantities.

Separate books or papers for 2 lb. of snuff or upwards, and for less quantities.

Books or papers to be delivered on demand of the manufacturers and dealers.

No manufacturer or dealer to have more than one such book or paper of each sort at the same time; and they are to be returned to the officer within the limits of the chief office, or in any city or market town, every six weeks, and elsewhere every six months, or when filled up, if sooner;

and are to be verified on oath of the trader, or his servant who kept the same.

Falsely oath perjury, *f. 151.*
Increase in stock, next day.

Books and papers to be returned to the officer when filled up, or sooner if demanded, and then verified on oath;

and others delivered.

Such books or papers to lie open for the inspection of the officer, and to be filled up at his request, up to the time of such request.

100*l.* penalty for neglect in keeping such books or papers, or making entries therein, or permitting officer to inspect; or for not returning or filling them up; or for making false entry.

Any unfair increase in stock since preceding survey to be forfeited, and also 20*l.* by the manufacturer or dealer, and a quantity equal to the increased quantity may be seized out of any part of the stock.

Increase of Scotch snuff by the moisture of the air, *s.* 107 & 108.

—Increase by liquoring, 30 *Geo.* 3. *c.* 40. *s.* 15, 16, 17, & 18.

Credits to be given for tobacco and snuff manufactured, *s.* 98.

Bringing in without permit, *s.* 118.

in that behalf shall demand the same, such book or books, or paper or papers respectively shall be returned to the proper officer of excise in that behalf for the time being, and the truth of the entries made therein shall then be verified upon the oath in manner aforesaid, (which oaths such respective officers are hereby authorised to administer), and one or more new book or books, or paper or papers, shall be delivered to such respective manufacturers and dealers upon any such book or books, or paper or papers being so filled up or returned, in the room of such book or books, or paper or papers, so filled up or returned, and so *toties quoties*, as often as such book or books, or paper or papers, shall be so filled up or returned; which said books or papers respectively so kept by such respective manufacturers and dealers, shall from time to time lie open for the perusal and inspection of the officer and officers of excise under whose survey such respective manufacturers and dealers shall then be; and that all and every such manufacturer and manufacturers, and dealer and dealers respectively, shall, immediately upon every request of the officer or officers of excise under whose survey such respective manufacturers and dealers shall then be, fill up such book and books, and paper and papers respectively, with the quantities by them sold, sent out, and consumed in each day, and up to the time of such request being so made: And if any such manufacturer or manufacturers, or dealer or dealers, shall neglect or refuse to keep any such book or books, or paper or papers respectively, or to make such entries therein, or to permit the officer or officers of excise, under whose survey such respective manufacturers and dealers shall be, to peruse or inspect the same, or any or either of them, or not to return such book or books, or paper or papers, or any or either of them, or not fill up such book or books, or paper or papers, or any or either of them, on request as aforesaid, according to the directions of this act, or shall make any false entry therein, he, she, or they shall, for each and every such offence, forfeit the sum of one hundred pounds.

CVI. And be it further enacted, That if any officer or officers of excise shall discover or find any increase not legally accounted for in the stock or stocks of the unmanufactured tobacco, tobacco stalks, short cut tobacco, shag tobacco, roll tobacco, carrot tobacco, *Spanish*, returns of tobacco, tobacco stalks for tobacco stalk flour, snuff work for rappee snuff, snuff work for *Scotch* snuff, snuff work for brown *Scotch* snuff, tobacco stalk flour, *British* rappee snuff, *Scotch* snuff, brown *Scotch* snuff, or foreign snuff of any manufacturer or manufacturers of, or dealer or dealers in, tobacco or snuff, over and above the quantity of each respective sort or denomination which the officer of excise found in such manufacturer or manufacturers, or dealer or dealers custody at the time of the last preceding survey upon such manufacturer or manufacturers, or dealer or dealers, such increase shall be deemed and taken to be made by a commodity for which no duty has been paid, and which has been privately brought in by such manufacturer or manufacturers, or dealer or dealers, without permit, and so much of the said respective stock or stocks as shall be found increased shall be forfeited; and a quantity, equal to the increased quantity, shall and may be seized and taken by any officer or officers of excise, from or out of any part of the unmanufactured tobacco, tobacco stalks, short cut tobacco, shag tobacco, roll tobacco, carrot tobacco, *Spanish*, returns of tobacco, tobacco stalks for tobacco stalk flour, snuff work for rappee snuff, snuff work for *Scotch* snuff, snuff work for brown *Scotch* snuff, tobacco stalk flour, *British* rappee snuff, *Scotch* snuff, brown *Scotch* snuff, or foreign snuff, as the case may require, then in the custody or possession of such manufacturer or manufacturers, or dealer or dealers, in whose stock or stocks such increase shall be dis-

covered or found; and such manufacturer or manufacturers, or dealer or dealers, in whose stock such increase shall be discovered or found, shall also forfeit the sum of twenty pounds.

CVII. Provided always nevertheless, and be it further enacted, That where any *Scotch snuff* shall, from the moisture of the air, have gained and acquired, in the custody and possession of the manufacturer or manufacturers thereof, any increase of weight, not exceeding the rate of five pounds weight in the hundred, over and above the credit herein-before allowed to such manufacturer or manufacturers for or in respect of such *Scotch snuff*, such *Scotch snuff* shall be deemed and taken to be a fair commodity, and such manufacturer or manufacturers shall be allowed credit for the same in stock, and also to remove the same by permit, notwithstanding such increase of weight; and also, where any *Scotch snuff* shall, from the moisture of the air, have gained and acquired, in the custody or possession of the dealer or dealers in snuff, who first purchased and received the same by permit from the manufacturer thereof, any increase of weight not exceeding the rate of five pounds weight in the hundred, over and above the weight specified in such permit, such *Scotch snuff* shall be deemed and taken to be a fair commodity, and such dealer or dealers shall be allowed credit for the same in stock, and also to remove the same by permit, notwithstanding such increase of weight; any thing in this act contained to the contrary thereof in any wise notwithstanding.

CVIII. And, to prevent any such allowance from being made, over and above what is granted by this proviso, be it further enacted, That all and every such manufacturer and manufacturers, and dealer and dealers, shall keep all such *Scotch snuff*, on which any such allowance shall be made, separate and apart from all other snuff in his, her, or their custody or possession, and shall from time to time shew the same to the officer of excise under whose survey he, she, or they shall be, upon demand, and declare at what time or times any such allowance shall have been made to him, her, or them, in respect of such snuff, and the amount of such allowance, on pain of forfeiting the sum of twenty pounds for every neglect or refusal thereof.

CIX. And be it further enacted, That if any manufacturer or manufacturers of tobacco or snuff shall remove, or cause to be removed, any tobacco or snuff from or out of his, her, or their entered warehouse, workhouse, shop, room, cellar, vault, or other place, before the same has been weighed and taken an account of by the officer or officers of excise under whose survey he, she, or they shall be, according to the directions of this act, or shall hide or conceal, or cause or procure to be hidden or concealed any tobacco or snuff from the sight and view of such officer or officers, such manufacturer or manufacturers so offending shall, for each and every such offence, forfeit the sum of fifty pounds.

CX. And be it further enacted, That no tobacco (not being returns of tobacco) of four pounds weight or upwards, nor any snuff of two pounds weight or upwards, nor any tobacco stalks, Spanish, returns of tobacco, tobacco stalks for tobacco stalk flour, snuff work, or tobacco stalk flour, exceeding the quantity of two hundred pounds weight, shall be removed or carried from any one part of this kingdom to any other part thereof, by land or by water, without being accompanied with a proper permit from some or one of the officers of excise, granted according to the directions of this act, on pain of forfeiting the tobacco, tobacco stalks, Spanish, returns of tobacco, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, and snuff respectively, which shall be found removing or carrying, or removed or carried from any one part of this kingdom to any other part thereof, without such permit,

Scotch snuff having gained not more than 5 lb. in the 100 lb. by the moisture of the air, in the custody of the manufacturer, and 5 lb. more in the custody of the dealer receiving it from him, to be deemed a fair commodity, and credit to be allowed for it.

Such snuff to be kept separate, next clause. Increase in stock, per cutting clause.

Snuff may be liquored on notice, so as not to exceed the greatest extent of credit, 30 Geo. 3. c. 40. s. 15, 16, & 17. Credits to be given. This act, s. 98.

Such snuff is to be kept separate from all other snuff, and shewn to the officer, upon demand, and the time and amount of the allowance declared, on penalty of 20 l.

Manufacturers removing tobacco or snuff before weighing, or concealing it, to forfeit 50 l.

Officer may search with warrant, s. 153. Weighing out of manufacture, tobacco, s. 80; snuff, s. 89.

No tobacco, &c. of the weight herein specified to be removed from one part to another part of the kingdom without a permit, on penalty of forfeiture, with the cattle, boat, barges, and carriages.

Tobacco stalks, Spanish, or tobacco stalk flour, removed in quantities of 200 lb. or under, or must from the mill in quantity less than 200 lb. or the entire quantity ground, together

forfeited, with the cattle, boats, barges, and carriages, whether with or without a permit, f. 114.

Snuff work removed, except from the entered premises of the manufacturer where laid down, to the mill to be ground, forfeited, with the cattle, boats, barges, and carriages. 30 Geo. 3. c. 40. f. 29.

No tobacco, &c. to be carried from any place into the limits of the chief office, or from a place out of, to one within, the enumerated ports, unless returned within a certain time. See f. 119.

Tobacco, &c. removed under a wrong or false description, f. 113.

Not to be removed except between certain hours, f. 123.

Particulars to be specified in permits, next clause.

Not delivered within time limited to be deemed removed without permit, f. 112.

See in what cases permits shall not be valid, f. 114.

Officer, on request, to give a permit for the removal of tobacco, &c.

See in what cases permits shall not be granted, or not valid, f. 114.

Permits to be signed by officer, and express the weight, the different kinds according to the request note, the persons from and to whom, the place to which, whether by land or water, and by what mode of conveyance.

Particulars to be specified in request notes, f. 113; and the permits to correspond, same clause.

Permits for tobacco and snuff from the warehouses, f. 52.

For returned tobacco, &c. f. 122.—For seizures by officers of the customs, f. 147.

Counterfeiting, &c. permits, f. 125.

Permits to limit the time for removal out of stock, and for delivery.

Not so removed, f. 116.

—Not so delivered, next clause.

Removing without permit, preceding clause.

If tobacco, &c. be not delivered within the limited time, to be deemed to be removed without permit.

Not sending out within the limited time, f. 116.

Removed without permit, f. 110.

together with the casks or other packages containing the same, and the horses, cattle, boats, barges, and carriages used in such removal or carriage thereof, and the same respectively shall and may be seized by any officer or officers of the customs or excise.

CXI. And be it further enacted, That when any manufacturer or manufacturers of, or dealer or dealers in, tobacco or snuff, duly licensed according to the directions of this act, shall have occasion to remove any tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, from any such his, her, or their entered house, warehouse, workhouse, shop, room, cellar, vault, or other place, the officer or officers of excise of the division or place where such entered house, warehouse, workhouse, shop, room, cellar, vault, or other place, shall be situate, shall, without fee or reward, from time to time, upon a request note being made and delivered according to the directions of this act, by such manufacturer or manufacturers, or dealer or dealers, grant and give a permit in writing, signed by the said respective officer or officers, expressing the weight of all such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, and snuff respectively, so to be removed, distinguishing in such permit such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, and snuff, from each other, and also distinguishing the different kinds of tobacco, snuff work, and snuff respectively from each other, according to the denominations thereof specified in the request note, according to the directions of this act, and expressing the name or names of the person or persons from whom the same is intended to be removed, and the name or names of the person or persons to whom, and the place to which, the same is or are intended to be removed, and whether the same is or are intended to be removed by land or by water, and by what mode of conveyance the same is or are intended to be sent; and all officers of excise granting or giving such permits shall limit and express in such permits respectively the time within which such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, in such permits respectively mentioned, shall be removed from and out of the stock of the person or persons taking out such permits, and also the time within which the same shall be delivered and received into the houses, warehouses, workhouses, shops, rooms, cellars, vaults, or other places of the person or persons respectively to whom the same is so permitted to be sent.

CXII. And it is further enacted, That in case any tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, mentioned or specified in any such permit, shall be removed or sent away from and out of the house, warehouse, workhouse, shop, room, cellar, vault, or other place of the person or persons to whom any such permit shall be granted, within the time expressed and limited in such permit, and such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, shall not within the time limited and expressed in such permit be actually delivered and received into the house, warehouse, workhouse, shop, room, cellar, vault,

vault, or other place of the person or persons to whom the same is by such permit authorized to be sent, then and in every such case all such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, so removed or sent away as aforesaid, shall be deemed and taken to be tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, removed without permit.

CXIII. And be it further enacted, That no permit for the removal of any tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, shall be granted or be valid unless the manufacturer or manufacturers of, or dealer or dealers in, tobacco or snuff, requiring the same, shall make and send, or deliver to the proper officer or officers of excise, by this act authorized to grant such permit, a request note in writing, specifying his, her, or their own name or names, and also the name or names of the person or persons to whom, and the place to which such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff respectively, is or are intended to be removed, the weight of all such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, and snuff respectively intended to be removed, and for the removal of which such permit is required, and also the number of the casks or other packages containing such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, and snuff respectively, and whether the same respectively are or is intended to be removed by land or by water, and by what mode of conveyance the same respectively are or is intended to be removed; and if it be manufactured tobacco which is intended to be removed, whether the same is short cut tobacco, shag tobacco, roll tobacco, carrot tobacco, or returns of tobacco; and if it be snuff intended to be removed, whether the same is *British* snuff or foreign snuff, or *British* snuff and foreign snuff mixed together; and if the same be *British* snuff, whether the same is *British* rappee snuff, *Scotch* snuff, or brown *Scotch* snuff; and if the same be foreign snuff, the name by which the same is most commonly called and known; and if the same be *British* snuff and foreign snuff mixed together, of what sorts of snuff such mixture consists, and the weights of each such sorts respectively; and if it be unmanufactured tobacco which is intended to be removed from the premises of any manufacturer or manufacturers of tobacco to any mill, for the purpose of being cut, the purpose for which the same is so intended to be removed; and if it be for the removal of any cut tobacco, cut by any cutter or cutters of tobacco for any other manufacturer or manufacturers of tobacco, or returns of such cut tobacco, which is or are intended to be removed from the mill where such cut tobacco shall have been so cut, back to the premises of the manufacturer or manufacturers of tobacco from whence the unmanufactured tobacco cut into such cut tobacco, shall have been sent to such mill for the purpose aforesaid, that such cut tobacco or returns is or are cut tobacco, and returns of such cut tobacco, returned by the cutter to the tobacco manufacturer, and the weight of such cut tobacco and returns respectively, and also the weight of the entire quantity of the unmanufactured tobacco from whence the same arose, and the time when such unmanufactured tobacco was received at such cutting mill to be cut; and if they are tobacco stalks for *Spanish* which are intended to be removed from the premises of any manufacturer or manufacturers of tobacco, to any mill, for the purpose of being manufactured into *Spanish*, the purpose for which the same are to intended to be removed; and if it be for the removal of any *Spanish*, if *Spanish* from the mill, the weights of

Permits not to be granted, or be valid unless the request notes from the manufacturers or dealers contain the particulars herein mentioned; viz.

the names of persons and places;

the weight;

the number of casks or packages;

the mode of conveyance;

the several sorts;

if *British* and foreign snuff mixed, the weight of each;

if unmanufactured tobacco to the mill, for what purpose;

If tobacco, tobacco stalks, &c. to the mill to be manufactured, for what purpose, and what process. 30 Geo. 3. c. 40. s. 27;

If cut tobacco from the mill, the weights of the cut tobacco and returns, and the quantity of the unmanufactured tobacco received, and when;

if tobacco stalks for *Spanish* to the mill, for what purpose;

if *Spanish* from the mill, the weights of

Spanish and returns, and quantity of stalks received, and when;

if stalks for tobacco stalk flour, for what purpose, and quantity laid down, and when;

if tobacco stalk flour from the mill, the weight, and quantity from which ground, and when received;

if snuff work to the mill, for what purpose, and sort, and quantities laid down, and when;

and if snuff from the mill, the weight, the quantity of snuff work, and when received.

Tobacco, tobacco stalks, snuff work, and returns, may be manufactured at, and removed to any entered mill, the request note and permit specifying the purpose, and the process to be performed.
30 Geo. 3. c. 40. s. 27.

Permits to correspond with the request note, and the tobacco, &c. removed contrary to such permit, or under a description not conformable hereto, or a false description, forfeited, with the cattle, boats, barges, and carriages.

See the other particulars to be specified in the permit, s. 111.

manufactured by any *Spanish* cutter or *Spanish* cutters for any other manufacturer or manufacturers of tobacco, or returns of such *Spanish*, which is or are intended to be removed from the mill where such *Spanish* shall have been so manufactured, back to the premises of the manufacturer or manufacturers of tobacco, from whence the tobacco stalks manufactured into such *Spanish* shall have been sent to such mill, for the purpose in that behalf aforesaid, that such *Spanish* or returns is or are *Spanish*, and returns of such *Spanish*, returned by the *Spanish* cutter to the tobacco manufacturer, and the weights of such *Spanish* and returns respectively, and also the weight of the entire quantity of the tobacco stalks from whence the same arose, and the time when such tobacco stalks were received at such mill to be manufactured into *Spanish*; and if they are tobacco stalks for tobacco stalk flour, which are intended to be removed from the premises of any manufacturer or manufacturers of snuff to any snuff mill, for the purpose of being ground into tobacco stalk flour, the said purpose for which the same are so intended to be removed, the time when the tobacco stalks were laid down for such tobacco stalk flour, and the quantity of tobacco stalks so laid down; and if it be for the removal of any tobacco stalk flour ground by any snuff miller or snuff millers for any other manufacturer or manufacturers of snuff, from the mill where the same shall have been ground, back to the premises of the manufacturer or manufacturers of snuff from whence the tobacco stalks for tobacco stalk flour ground into such tobacco stalk flour shall have been sent to such mill for the purpose in that behalf aforesaid, that such tobacco stalk flour is tobacco stalk flour returned by the snuff miller to the snuff manufacturer, and the weight of such tobacco stalk flour, and also of the entire quantity of tobacco stalks for tobacco stalk flour, from whence the same was ground, and also the time when such tobacco stalks for tobacco stalk flour were received at such mill to be ground; and if it be snuff work which is intended to be removed from the premises of any manufacturer or manufacturers of snuff to any mill for the purpose of being ground into snuff, the said purpose for which the same is so intended to be removed, the time when such snuff work was laid down, and whether such snuff work is snuff work for rappee snuff, snuff work for *Scotch* snuff, or snuff work for brown *Scotch* snuff, and the quantities of tobacco, tobacco stalks, and returns of tobacco, respectively laid down in each such kind of snuff work; and if it be for the removal of any snuff ground by any snuff miller or snuff millers for any other manufacturer or manufacturers of snuff, from the mill where the same shall have been ground, back to the premises of the manufacturer or manufacturers of snuff from whence the snuff work ground into such snuff shall have been sent to such mill for the purpose in that behalf aforesaid, that such snuff is snuff returned by the snuff miller to the snuff manufacturer, the weight of such snuff, and also of the entire quantity of snuff work for rappee snuff, snuff work for *Scotch* snuff, or snuff work for brown *Scotch* snuff respectively, from whence such snuff was ground, and the time when such snuff work was received at such mill to be ground; and every permit which shall be granted for the removal of any tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, shall be made to correspond in respect to the particulars aforesaid, with the request note whereon the same shall be granted; and all tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, and snuff, respectively, which shall be removed contrary to any permit granted on any such request note, or which shall be removed or carried under a description not conformable to this act, or under a false description, together with the casks or other packages containing

containing the same, and the horses, cattle, carts, boats, barges, and other carriages used in the removal or carriage thereof, shall be forfeited, and the same respectively shall and may be seized by any officer or officers of the customs or excise; and if any tobacco, tobacco stalks, *Spanish*, returns of tobacco, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, removed under colour of any permit, shall be seized by virtue of or in pursuance of this act, or if any action shall be brought by the owner or claimer of any such tobacco, tobacco stalks, *Spanish*, returns of tobacco, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, against any officer or officers of the customs or excise, or any person acting in his or their assistance for such seizure of any such tobacco, tobacco stalks, *Spanish*, returns of tobacco, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, the proof of such tobacco, tobacco stalks, *Spanish*, returns of tobacco, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, being such tobacco, tobacco stalks, *Spanish*, returns of tobacco, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, as is or are mentioned in such permit (although such tobacco, tobacco stalks, *Spanish*, returns of tobacco, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, shall appear to have been kept in the officer's books or account of the stock from whence such tobacco, tobacco stalks, *Spanish*, returns of tobacco, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, was or were removed, by the denomination specified in such permit) shall lie upon the owner or claimer thereof by the oaths of two credible witnesses, being skilful and experienced persons competent to decide by inspection and examination thereof.

CXIV. Provided always nevertheless, and be it further enacted, That no permit shall be granted or be valid for the removal of any unmanufactured tobacco (other than samples delivered out of the warehouse in manner herein-before mentioned) from any part of this kingdom to any other part thereof, except in the same hoghead, cask, chest, or case in which the same was cleared and delivered from and out of the warehouse in which the same was deposited, lodged, and secured, according to the directions of this act, with the same marks and numbers which were on such hoghead, cask, chest, or case, at the time of such clearance and delivery; nor for the removal of any unmanufactured tobacco (other than such samples) after the same has been previously twice removed, (that is to say) Once from the warehouse in which the same shall have been deposited, lodged, and secured according to the directions of this act, and once more from the stock of the manufacturer or manufacturers of, or dealer or dealers in, tobacco, to whom the same shall be permitted, directly from such warehouse to the stock of some other manufacturer or manufacturers of tobacco; nor for the removal of any cut tobacco, cut by any cutter or cutters of tobacco, for any other manufacturer or manufacturers of tobacco, from the mill where the same shall have been so cut to any other place, except back to the premises of the manufacturer or manufacturers of tobacco from whence the unmanufactured tobacco cut into such cut tobacco shall have been permitted and sent to such cutting mill for the purpose of being so cut, or in any quantity except the entire quantity of cut tobacco cut from the whole quantity of such unmanufactured tobacco, so permitted and sent to such cutting mill for the purpose of

Removing without permit, s. 110.

In what cases permits not valid, next section.

If any action be brought for the recovery of such tobacco, &c. the proof that it is as mentioned in the permit shall lie on the owner, by the oaths of two skilful persons.

Proof of payment of duty on the claimer, in all excise cases. 23 Geo. 3. c. 70. s. 35.

Permits not to be granted or be valid for the removal of unmanufactured tobacco, other than samples delivered out of the warehouse (s. 36.) except in the original hoghead, &c. and once from the warehouse, and again from the manufacturer's or dealer's to whom first permitted.

(a)

Permit not valid for cut tobacco from the mill except back to the manufacturer, and in the entire quantity, with all the returns, or with any other process performed, except pressing and cutting.

Any process whatever may be performed at

(a) Manufacturers may remove any quantity, not less than 200 lb. weight in any package, by permit, to the mill to be manufactured, 30 Geo. 3. c. 40. s. 25; and may remove their tobacco, &c. to be manufactured at any mill, the request note specifying the purpose, and the process to be performed. Same act, s. 27.

Manufacturers, not being licensed as dealers, not entitled to permits for less than 4 lb. of tobacco, or 2 lb. of snuff, s. 117.

the mill. 30 Geo. 3.
c. 40. s. 27 & 28.

Not valid for tobacco stalks, Spanish, or tobacco stalk flour, in quantity of 200 lb. or under;

nor for Spanish from the mill, except back to the manufacturer, in the entire quantity with all the returns;

nor for tobacco stalk flour, or snuff ground, except back to the manufacturer, nor in quantity less than 200 lb. or the entire quantity ground; or with any operation performed, except grinding.

Tobacco, tobacco stalks, &c. may be added immediately before or in grinding, see 30 Geo. 3. c. 40. s. 11 & 12; and any process may be performed at the mill, see same act, s. 27 & 28.

If tobacco, &c. be removed contrary hereto, whether with or without permit, it may be seized with the hogshead, &c. and the cattle, boats, barges, and carriages, by any officer of the customs or excise.

No permit to be valid for snuff work, except from the manufacturer's to the mill to be ground. 30 Geo. 3. c. 40. s. 29.

Removing without permit, s. 110.

being so cut, or without the whole of the returns arising therefrom accompanying the same, or with any other process or operation, except the pressing and cutting thereof, having been performed thereon; nor for the removal of any tobacco stalks, Spanish, or tobacco stalk flour, from any part of this kingdom to any other part thereof, in the quantity of two hundred pounds weight, or under, of tobacco stalks, Spanish, or tobacco stalk flour, respectively; nor for the removal of any Spanish manufactured by any Spanish cutter or Spanish cutters for any other manufacturer or manufacturers of tobacco, from the mill where the same shall have been so manufactured to any other place, except back to the premises of the manufacturer or manufacturers of tobacco from whence the tobacco stalks manufactured into such Spanish shall have been permitted and sent to such mill for the purpose of being manufactured into Spanish, nor in any quantity, except the entire quantity of Spanish manufactured from the whole quantity of such tobacco stalks received by such Spanish cutter or Spanish cutters for the purpose of being so manufactured, or without the whole of the returns arising therefrom accompanying the same; nor for the removal of any tobacco stalk flour or snuff, ground by any snuff miller or snuff millers for any other manufacturer or manufacturers of snuff, from the mill where the same respectively shall have been so ground to any other place, except back to the premises of such other manufacturer or manufacturers, from whence the tobacco stalks for tobacco stalk flour or snuff work, ground into such tobacco stalk flour or snuff, shall have been permitted and sent to such mill, nor in any quantity less than two hundred pounds weight, or the entire quantity of tobacco stalk flour and snuff respectively ground from the whole quantity of such tobacco stalks for tobacco stalk flour and snuff work respectively, received by such snuff miller or snuff millers for the purpose of being ground into tobacco stalk flour or snuff respectively, or with any other process or operation, except the grinding thereof respectively, having been performed thereon respectively: And if any unmanufactured tobacco, other than such samples as aforesaid, shall be removed or carried, by land or by water, from any part of this kingdom to any other part thereof, except in the same hogshead, cask, chest, or case in which the same was cleared and delivered as aforesaid, with the same marks and numbers as aforesaid thereon (whether a permit shall or shall not have been granted for such removal thereof); or if any unmanufactured tobacco, after the same has been previously twice removed as aforesaid, shall be again removed or carried, by land or by water, from any part of this kingdom to any other part thereof (whether a permit shall or shall not have been granted for such removal thereof); or if any cut tobacco, cut by any cutter or cutters of tobacco for any other manufacturer or manufacturers of tobacco, shall be removed or carried, by land or by water, from the mill where the same shall have been so cut to any other place, except back to the premises of such other manufacturer or manufacturers of tobacco, from whence the unmanufactured tobacco cut into such cut tobacco shall have been permitted and sent to such mill, for the purpose of being so cut, or in any quantity, except the entire quantity of cut tobacco cut from the whole quantity of such unmanufactured tobacco so permitted and sent to such mill for the purpose of being so cut, or without the whole of the returns arising therefrom accompanying the same, or with any other process or operation, except the pressing and cutting thereof, having been performed thereon (whether a permit shall or shall not have been granted for such removal thereof); or if any tobacco stalks, Spanish, or tobacco stalk flour, shall be removed or carried, by land or by water, from any part of this kingdom to any other part thereof, in the quantity

tity of two hundred pounds weight or under (whether a permit shall or shall not have been granted for such removal thereof); or if any *Spanish*, manufactured by any *Spanish* cutter or *Spanish* cutters for any other manufacturer or manufacturers of tobacco, shall be removed or carried, by land or by water, from the mill where the same shall have been so manufactured to any other place, except back to the premises of the manufacturer or manufacturers of tobacco from whence the tobacco stalks manufactured into such *Spanish* shall have been permitted and sent to such mill, for the purpose of being manufactured into *Spanish*, or in any quantity, except the entire quantity of *Spanish* manufactured from the whole quantity of such tobacco stalks received by such *Spanish* cutter or *Spanish* cutters for the purpose of being so manufactured, or without the whole of the returns arising therefrom accompanying the same (whether a permit shall or shall not have been granted for such removal thereof); or if any tobacco stalk flour, or snuff, ground by any snuff miller or snuff millers for any other manufacturer or manufacturers of snuff, shall be removed or carried, by land or by water, from the mill where the same shall have been so ground to any other place, except back to the premises of such other manufacturer or manufacturers of snuff from whence the tobacco stalk flour or snuff work respectively, ground into such tobacco stalk flour, or snuff respectively, shall have been permitted and sent to such mill, for the purpose of being so ground, or in any quantity less than two hundred pounds weight, or the entire quantity of tobacco stalk flour and snuff respectively ground from the whole quantity of such tobacco stalks for tobacco stalk flour or snuff work respectively, received by such snuff miller or snuff millers for the purpose of being so ground into tobacco stalk flour or snuff respectively, or with any other process or operation, except the mere grinding thereof, respectively, having been performed thereon respectively (whether a permit shall or shall not have been granted for such removal thereof); all such unmanufactured tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, and snuff respectively, together with the hogsheds, casks, chests, cases, and other packages, containing the same respectively, and the horses, cattle, boats, barges, and carriages used in such removal or carriage thereof, shall be forfeited, and shall and may be seized by any officer or officers of the customs or excise.

CXV. Provided always, and be it enacted, That nothing herein contained shall extend, or be construed to extend, to prevent any manufacturer or manufacturers of tobacco or snuff from stoving or finishing tobacco, or drying snuff work, at any cutting mill or snuff mill, provided that the proper officer or officers of excise shall have liberty, and be allowed to weigh and take an account of such tobacco or snuff work, after such tobacco shall have been stoved or finished, or such snuff work shall have been dried: And provided also, That such manufacturer or manufacturers shall not be intitled to or receive a permit or permits for the removal of any greater quantity of manufactured tobacco or snuff, than the weight of such tobacco or snuff work respectively, after such tobacco shall have been so stoved or finished, or such snuff work shall have been so dried.

other regulations.

Manufacturers may finish tobacco, or dry snuff at mills, if the officer be allowed to weigh, and take an account of the same.

(b)

Permits not to be for more than the quantity after the tobacco is finished, and the snuff work dried.

This repealed, and permits for the whole quantity, subject to the 30 Geo. 3. c. 40. s. 24.

CXVI. And be it further enacted, That if any permit or permits shall be granted by any officer or officers of excise to any manufacturer or manufacturers of, or dealer or dealers in, tobacco or snuff, for the

If tobacco, &c. be not removed agreeably to permits, and the permits be not

(b) Tobacco or snuff may be manufactured at any entered mill, the request note and permit specifying the process to be performed. See 30 Geo. 3. c. 40. s. 27. Permit: to and from the mill, s. 113 & 114.

returned before the expiration of the time limited for removal, the manufacturer, or dealer, to forfeit treble the value of the tobacco, &c. according to the then best price in *London*;

removal of any tobacco, tobacco stalks, *Spanish*, returns of tobacco, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, from one part of this kingdom to any other part thereof, and if within the time limited by such permit or permits respectively for that purpose, such manufacturer or manufacturers, or dealer or dealers, to or for whom such permit or permits shall be so granted, shall not either actually and really send away all the tobacco, tobacco stalks, *Spanish*, returns of tobacco, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, and snuff, by such permit or permits authorized to be sent away, pursuant to the true intent and meaning of such permit or permits, or in default of so sending away such tobacco, tobacco stalks, *Spanish*, returns of tobacco, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, and snuff, shall not, before the expiration of the time limited in and by such permit and permits respectively for the removal of such tobacco, tobacco stalks, *Spanish*, returns of tobacco, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, from and out of the stock of the person or persons taking out such permit or permits, return such permit and permits to the officer and officers who granted the same, then, and in every such respective case and cases, such manufacturer or manufacturers, or dealer or dealers, to whom such permit or permits, or for whose use such permit or permits shall have been granted, shall, for all such tobacco, tobacco stalks, *Spanish*, returns of tobacco, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, and snuff respectively mentioned in such permit or permits, and not removed according to the purport thereof, forfeit treble the value of such tobacco, tobacco stalks, *Spanish*, returns of tobacco, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, and snuff respectively, to be estimated according to the best and highest rate or price which tobacco, tobacco stalks, *Spanish*, returns of tobacco, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, and snuff respectively, of the best quality of that kind, shall be worth in *London* at the time when such forfeitures shall be incurred; and if such permit or permits shall not be so returned as aforesaid, and in case in taking an account by any officer or officers of excise, of the stock of tobacco, tobacco stalks, *Spanish*, returns of tobacco, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, remaining in the stock of such manufacturer or manufacturers, or dealer or dealers, from or out of whose stock the tobacco, tobacco stalks, *Spanish*, returns of tobacco, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, mentioned in such permit or permits, shall be thereby authorized to be removed, there shall not appear a sufficient decrease to answer the removal of the tobacco, tobacco stalks, *Spanish*, returns of tobacco, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff respectively, mentioned in such permit or permits respectively, then and in such case the respective manufacturer or manufacturers, or dealer or dealers, from or out of whose stock such tobacco, tobacco stalks, *Spanish*, returns of tobacco, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff respectively, mentioned in such permit or permits, shall be authorized to be removed, shall forfeit the like quantities of tobacco, tobacco stalks, *Spanish*, returns of tobacco, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, and snuff respectively, so permitted to be removed, and not removed according to such permission, to be seized and taken by the officers of excise, or any or either of them, out of any tobacco, tobacco stalks, *Spanish*, returns of tobacco, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, of the denomi-

and if not so returned, and on taking stock a decrease does not appear to answer the contents of the permits, a like quantity forfeited, and may be seized out of any tobacco, &c. of the same denomination in the manufacturer's or dealer's possession.

Granting permits, *J.*
 111.—Increase in
 stock, *J.* 106.

nation given in such permit or permits to the tobacco, tobacco stalks, *Spanish*, returns of tobacco, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, so authorized to be removed, and then in the custody or possession of such manufacturer or manufacturers, or dealer or dealers, forfeiting the same.

CXVII. Provided always, and be it further enacted, That no manufacturer or manufacturers of tobacco, not being also a dealer or dealers in tobacco, duly licensed as such according to the directions of this act, shall be entitled to any permit for, or shall sell or send out any manufactured tobacco, *Spanish*, or returns of tobacco, less in quantity than four pounds weight; nor shall any manufacturer or manufacturers of snuff, not being also a dealer or dealers in snuff, duly licensed as such according to the directions of this act, be entitled to any permit for, or shall sell or send out any snuff less in quantity than two pounds weight; and if any such manufacturer or manufacturers of tobacco, not being also a dealer or dealers in tobacco, duly licensed as such as aforesaid, shall sell or send out any manufactured tobacco, *Spanish*, or returns of tobacco, less in quantity than four pounds weight; or if any such manufacturer or manufacturers of snuff, not being also a dealer or dealers in snuff, duly licensed as such as aforesaid, shall sell or send out any snuff less in quantity than two pounds weight; every such manufacturer or manufacturers so offending shall, for each and every such offence, forfeit the sum of twenty pounds.

CXVIII. And be it further enacted, That no tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, shall be brought into any house, warehouse, workhouse, shop, room, cellar, vault, or other place, made use of by any manufacturer or manufacturers of, or dealer or dealers in, tobacco or snuff, without first giving notice thereof to the officer of excise under whose survey such manufacturer or manufacturers, or dealer or dealers, shall then be, and without an authentic permit granted and given according to the directions of this act, being produced to and left with the officer of excise under whose survey such manufacturer or manufacturers, or dealer or dealers, shall then be, on pain of forfeiting all such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, and snuff respectively, so brought in without such notice, or without such permit, together with the casks and other packages containing the same; and such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, and snuff, respectively, together with the casks or other packages containing the same, shall and may be seized by any officer or officers of excise; and the manufacturer or manufacturers of, or dealer or dealers in, tobacco or snuff, into whose house, warehouse, workhouse, shop, room, cellar, vault, or other place, any such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, shall be so brought, shall forfeit treble the value of such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff respectively, to be estimated according to the best and highest price which tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, shall be worth or shall sell for in *London* at the time when such forfeiture shall be incurred.

CXIX. And be it further enacted, That no tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, shall at any time (save as herein-after is mentioned) be removed or carried from any part of this kingdom, not being within the limits of the weekly bills of mortality, or of the

Manufacturers, unless licensed as dealers, not to be entitled to a permit for, or to send out manufactured tobacco, *Spanish*, or returns in less quantity than 4 lb. nor snuff less in quantity than 2 lb., on penalty of 20 l.

Penalty for dealing without licence, 50 l. s. 72.

No tobacco, &c. to be brought into any place used by manufacturer or dealer without notice and permit, on penalty of its forfeiture, with the cask, &c. and treble the value of the tobacco, &c. according to the then best price in *London*.

If the quantity of tobacco manufactured be greater than the credit, the excess to be deemed brought in without permit, s. 98.

Granting permits, s. 111. Taking account, s. 97. Increase in stock, s. 106.

False or forged permits, s. 125.

No tobacco, &c. to be removed from any place without the limits of the excise office in *London*, to any place within those limits; or from any

place without the limits of the ports herein-before enumerated, to any place within, or within two miles of, those limits, on penalty of forfeiture, with the casks, &c. and the vessels, boats, cattle, and carriages.

Exceptions, f. 120 & 121.—Returned tobacco, f. 122.

Manufacturers may remove, by permit, tobacco stalks stripped at their entered premises, to a place within the limits, not having received into, and having in their custody any other tobacco stalks. 30 Geo. 3. c. 40. f. 26.

Not to extend to the removal with legal permit of any *Spanish*, cut tobacco, tobacco stalk flour, or snuff, cut or ground, from the mill to the manufacturer from whom received for the purpose of cutting or grinding only.

No permit illegal by reason of any process or operation whatever performed at the mill. 30 Geo. 3. c. 40. f. 28.

Manufacturers may send their snuff for sale by permit from any part of the kingdom to any other.

chief office of excise in *London*, to any place within the said limits; nor shall any tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff (save as herein-after is mentioned) be removed or carried from any part of this kingdom, not within the limits of either of the ports first herein-before enumerated, to any place within the limits of either of the ports first herein-before enumerated, or within two miles thereof; and if any tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, shall be found removing or carrying, or removed or carried contrary to the true intent and meaning hereof, whether with or without permit, the same, together with the hogsheds, casks, chests, and packages respectively containing the same, and also the vessels and boats, and the horses and other cattle, carts, or other carriages employed in removing the same, shall be forfeited, and may be seized by any officer or officers of the customs or excise.

Ports of importation, f. 14.

Removing without permit, f. 110.

CXX. Provided always, That no *Spanish*, which shall have been manufactured by any *Spanish* cutter from tobacco stalks received by him, accompanied with a legal permit, from any other manufacturer of tobacco, for the purpose only of manufacturing the same into *Spanish*, for or on account of such other manufacturer, nor of any cut tobacco which shall have been cut by any cutter of tobacco from tobacco received by him, accompanied with a legal permit, from any other manufacturer of tobacco, for the purpose only of cutting the same for or on account of such other manufacturer, nor any tobacco stalk flour which shall have been ground by any snuff miller from tobacco stalks received by him, accompanied with a legal permit, from any other manufacturer of snuff, for the purpose only of grinding into tobacco stalk flour, for or on account of such other manufacturer of snuff, nor any snuff, which shall have been ground by any snuff miller from any snuff work received by him, accompanied with a legal permit, from any other manufacturer of snuff, for the purpose only of grinding the same into snuff, for or on account of such other manufacturer, nor any hogshedd, cask, chest, or package, containing any such *Spanish*, cut tobacco, tobacco stalk flour, or snuff, or the vessel, boat, horse, cattle, cart, or other carriage employed in removing the same, shall be forfeited for or by reason of the return of any such *Spanish*, cut tobacco, tobacco stalk flour, or snuff, by any such *Spanish* cutter or snuff miller, from his entered mill situate at any part of this kingdom, not within the limits of the weekly bills of mortality, or of the chief office of excise in *London*, or from any part of this kingdom not within the limits of either of the ports first herein-before enumerated, to the entered premises of the manufacturer of tobacco or snuff, from whence such tobacco, tobacco stalks, or snuff work respectively, were or was received for the purpose in that behalf aforesaid, situate at any place within the limits of the weekly bills of mortality, or of the chief office of excise in *London*, or at any place within the limits of either of the said ports, or within two miles thereof, provided that such *Spanish*, cut tobacco, tobacco stalk flour, or snuff, shall be so returned, accompanied with a permit, according to the directions of this act; any thing herein-before contained to the contrary thereof in any-wise notwithstanding.

CXXI. Provided also, That nothing herein-before contained shall extend, or be deemed or construed to extend, to make it unlawful for any manufacturer or manufacturers of snuff to send for sale, by permit granted according to the directions of this act, any snuff manufactured by

by him, her, or them, from any part of this kingdom to any other part thereof; any thing herein-before contained to the contrary thereof in any-wise notwithstanding.

CXXII. Provided also, and be it further enacted, That any manufacturer or manufacturers of, or dealer or dealers in tobacco or snuff, who shall have received into his, her, or their stock any tobacco or snuff removed according to the directions of this act, accompanied with a legal permit, shall see cause to return the same to the person or persons from whom he, she, or they received the same, then, and in every such case, such manufacturer or manufacturers, or dealer or dealers, shall be at liberty within forty-eight hours after he, she, or they shall have received the same tobacco or snuff into his, her, or their stock, to give twelve hours notice in writing to the officer of excise under whose survey he, she, or they shall then be, of his, her, or their intention to return such tobacco or snuff, and shall in such notice express the true cause and occasion for returning the same; and such officer shall, and is hereby required to attend and examine such tobacco or snuff; and when and so soon as such officer shall have examined the same, and taken an account of the quantity and quality thereof, such manufacturer or manufacturers, or dealer or dealers, shall forthwith, in the presence of such officer, repack such tobacco or snuff, and shall immediately, or within half an hour after the coming of the said officer, and in the presence of the said officer, write on the outside of the package in which the tobacco or snuff so intended to be returned shall be, in large legible characters, as well his, her, or their own christian and surname, or the known name of his her, or their firm, as also the christian and surname of the person or persons, or the known name of the firm or company from whose stock the same tobacco or snuff was received, and likewise the words, *Returned Tobacco*, or *Snuff*, as the case may require; and such officer shall thereupon underwrite on the package his own christian and surname, and mark the said package with some mark or number; and then, and not before, the proper officer of excise shall grant a permit to accompany such tobacco or snuff so to be returned, in which permit shall be expressed the quantity and quality of the tobacco or snuff so to be returned, the cause and occasion of returning the same, the mark or number put on the package, the christian and surnames both of the person or persons from whose stock such tobacco or snuff is removed, and of the person or persons to whom the same is to be returned, and also the time for which such permit shall be in force; and if any such tobacco or snuff be found returned, or in part returned or returning, without such permit as aforesaid accompanying the same, or if such tobacco or snuff be found returned, or in part returned, or returning, to any other person or persons than the person or persons from whom such tobacco or snuff had been first received, or if the tobacco or snuff returned, or in part returned, or returning, with such permit as aforesaid, be not the identical tobacco or snuff which had been received as aforesaid, without any addition to, subtraction from, or alteration of the same, then, and in each and every such case, such tobacco or snuff, with the hogsheads, casks, chests, cases, and packages whatsoever containing the same, shall be forfeited, and the same respectively shall and may be seized by any officer or officers of the customs or excise, and the person or persons returning the same, contrary to the true intent and meaning of this proviso, shall forfeit the sum of fifty pounds.

CXXIII. And be it further enacted, That if any tobacco of four pounds weight, or upwards, or any snuff of two pounds weight, or upwards, or any tobacco stalks, *Spanish*, tobacco stalks for tobacco

Manufacturers or dealers who see cause to return tobacco or snuff received with a legal permit to the persons from whom they received it, may within 48 hours after receiving it give twelve hours notice expressing the true cause.

Officer to attend and examine.

The goods to be forthwith repacked;

and the package marked with the names, &c. and the words *Returned Tobacco* or *Snuff*.

Officer to underwrite his own name, and mark the package, and grant a permit expressing it to be returned, and the cause and the mark, &c.

If found returned or returning without permit, or to any other person, or if not the identical tobacco or snuff, without alteration, it may be seized, and the party to forfeit 50 l.

Removing without permit, &c. s. 110.

If 4 lb. of tobacco or upwards, or 2 lb. of snuff or upwards, or any tobacco stalks,

stalk

&c. be found removing from one part of the kingdom to another part, except at the times herein specified, or by a stage or vessel or boat usually travelling, &c. out of those hours, whether with or without permit, to be forfeited, with the cask, &c. and the boats, carriages, and cattle.

Removing without permit, s. 110.

If any person without a permit, or if any hawker with a permit, shall offer any tobacco, &c. for sale, he shall forfeit it, with the packages, and also 20 l.

Entry of places, &c. See s. 59.

The persons to whom it is offered may detain it, and carry it to the next warehouse, and bring the party before a justice, who shall commit him that he may be prosecuted;

and they shall be entitled to the same rewards as officers of the customs or excise.

Commissioners of the customs and excise, on certificate from justice that offender committed, shall cause 3 d. for every pound of tobacco, &c.

stalk flour, snuff work, or tobacco stalk flour, shall be found removing or carrying from any one part of this kingdom to any other part thereof, unless at such times as herein-after mentioned, (that is to say), from the twenty-ninth day of *September* to the twenty-fifth day of *March* yearly, between the hours of seven in the morning and five in the evening, and from the twenty-fifth day of *March* to the twenty-ninth day of *September* yearly, between the hours of five in the morning and seven in the evening (except the same is removing or carrying by a known common stage coach, waggon, or other stage carriage, which usually travel out of those hours, or by water, by a ship, vessel, or boat, usually navigated, in the fair course of trade, out of those hours), all such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, and snuff, respectively, together with the hogsheds, casks, chests, cases, and packages containing the same (whether the same be accompanied with a permit or not), and all boats, carts, carriages, horses, and cattle, made use of in the removing or carrying the same, shall be forfeited, and shall and may be seized by any officer or officers of the customs or excise.

CXXIV. And be it further enacted, That if any person or persons shall offer any tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, to sale, not having a permit for the same, or if any hawker, pedlar, petty chapman, or any other trading person or persons, going from town to town, or to other men's houses, and trading either on foot or with any horse or horses, or other cattle, or otherwise, shall offer any tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, to sale, although such hawker, pedlar, or trading person or persons, shall have a permit for the same, such person or persons, hawker, pedlar, petty chapman, or other trading person or persons shall forfeit all such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, and snuff, together with the packages containing the same respectively, and also the sum of twenty pounds; and it shall and may be lawful to and for all and every the person and persons to whom the same shall be so offered to sale, to stop, arrest, seize, and detain all such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, snuff, and packages, and carry the same respectively to the next warehouse belonging to the customs or excise, and to bring the person and persons so offering the same to sale before any one of his Majesty's justices of the peace, who shall thereupon commit such person and persons so brought before him to prison, that such person and persons may be prosecuted for such penalty incurred for such offence; and such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, and snuff, shall and may be prosecuted in the like manner as if the same had been seized by any officer of the customs or excise; and after the condemnation thereof, and commitment of the offender or offenders, the person or persons so seizing the same as aforesaid shall be entitled to the same rewards, in every respect, as any officer or officers of the customs or excise would have been entitled to, if such seizure had been made by any such officer or officers, and the said commissioners of the customs and excise respectively shall pay, or cause the same to be paid accordingly; and in case such person or persons so seizing any such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, shall desire it, the said respective commissioners shall, in the mean time, till the same can be sold or disposed of according to the directions

directions of this act, cause three-pence for every pound of tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, so seized, to be paid or advanced to such person or persons, upon a certificate under the hand and seal of such justice or justices, of such offender or offenders being committed to prison; and after the sale of such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff (if the same shall be sold), the monies so paid or advanced shall be replaced out of the produce of such sale.

so seized to be paid, till it can be disposed of.

CXXV. And be it further enacted, That if any person or persons whatsoever shall counterfeit or forge, or cause or procure to be counterfeited or forged, any permit for the removal of any tobacco, tobacco stalks, *Spanish*, returns of tobacco, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, from any part of this kingdom to any other part thereof, and for the removal of which a permit is by this act required; or if any person or persons shall knowingly or willingly give any false or untrue permit for such removal of tobacco, tobacco stalks, *Spanish*, returns of tobacco, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, or shall knowingly or willingly accept or receive any false or untrue permit with any such tobacco, tobacco stalks, *Spanish*, returns of tobacco, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, removed, or to be removed as aforesaid; or if any person or persons shall fraudulently alter or erase any such permit, after the same shall have been given or granted by the proper officer or officers of excise; or if any person or persons shall knowingly or willingly publish or make use of any such permit so counterfeited, forged, false, untrue, altered, or erased; every person or persons so offending shall, for each and every such offence, severally forfeit the sum of five hundred pounds.

Persons forging permits, or giving or receiving false permits, or altering or erasing permits, or using such, to forfeit 500 l.

Capias in the first process, next section.

Granting permits, f.

111. — *Bringing into stock, f. 118.*

Forging permits in other excise cases. See 23 Geo. 3. c. 70. f. 10.

CXXVI. And be it further enacted, That upon every action, bill, plaint, or information, entered or filed in any of his Majesty's courts of record at *Westminster*, or court of exchequer in *Scotland*, for the said penalty of five hundred pounds, a *capias* in the first process shall or may issue, specifying such penalty; and the defendant or defendants shall be obliged to give sufficient bail, by natural born subjects, persons naturalized, or denizens, to the person or persons to whom such *capias* shall be directed, to appear in the court out of which such *capias* shall issue, at the day of the return of such writ, to answer such suit or prosecution, and shall likewise, at the time of such appearance, give sufficient bail or security in the said court, to answer and pay such penalty or penalties of five hundred pounds, in case he, she, or they shall be convicted thereof, or to yield his, her, or their body or bodies to prison.

A *capias* may issue in the first process for such penalty, and the defendant shall give sufficient bail.

CXXVII. And be it further enacted, That upon the exportation of any short cut tobacco, shag tobacco, roll tobacco, and carrot tobacco, respectively manufactured at either of the ports first herein-before enumerated, or within two miles thereof, from tobacco which shall be delivered for home trade, consumption, or manufacture, out of the warehouse or warehouses in which the same shall be deposited, lodged, and secured, according to the directions of this act, and exported as merchandize from any of the ports first herein-before enumerated, by the licensed manufacturer or manufacturers who manufactured the same, to any port or place beyond the seas, except the islands of *Faro* and *Ferro*, under and subject to the rules, regulations, restrictions, and provisions herein-after mentioned, over and besides such of the rules, regulations, restrictions, and provisions as are not repugnant to this act, and are now commonly practised or enforced by the officers of the customs upon the exportation of manufactured tobacco, in order

On exportation of any tobacco, manufactured at any of the ports herein-before enumerated, or within two miles thereof, from any of the said ports by the licensed manufacturer, to any port beyond sea, except *Faro* and *Ferro*, there shall be allowed the custom drawbacks following.

Exportation of unmanufactured tobacco, f. 39 & seq.

to obtain the drawback or drawbacks upon the exportation thereof, there shall be paid and allowed, in the same manner as the custom drawbacks upon the exportation of manufactured tobacco are now paid and allowed, the several custom drawbacks hereafter mentioned; (that is to say),

For every lb. of short cut, 6 d.:	<i>For every pound weight of such short cut tobacco so exported, a custom drawback of sixpence:</i>
For every lb. of shag, 6 d.:	<i>For every pound weight of such shag tobacco so exported, a custom drawback of sixpence:</i>
For every lb. of roll, 6 d.:	<i>For every pound weight of such roll tobacco so exported, a custom drawback of sixpence:</i>
For every lb. of carrot, 6 d.	<i>And for every pound weight of such carrot tobacco so exported, a custom drawback of sixpence.</i>

Such exportation to be under the rules herein prescribed, as well as the rules now practised by the customs on the exportation of manufactured tobacco.

Notice of packing such goods, six hours within the limits of the chief office, twelve elsewhere.

Particulars of the notice.

Excise officer to attend to see the goods packed; and seal and secure the packages as commissioners shall direct; and take and transmit an account to the shipping officer, and the searcher of the customs.

Like notice to be given of the shipping.

Size of ships, s. 47.

CXXVIII. And be it further enacted, That such exportation of such short cut tobacco, shag tobacco, roll tobacco, and carrot tobacco, respectively so manufactured and exported as aforesaid, shall be under and subject to the rules, regulations, restrictions, and provisions herein-after mentioned and prescribed (over and besides such of the rules, regulations, restrictions, and provisions as are not repugnant to this act, and are now commonly practised or enforced by the officers of the customs upon the exportation of manufactured tobacco, in order to obtain the drawback or drawbacks upon the exportation thereof), that is to say, such manufacturer or manufacturers intending to ship and export any such short cut tobacco, shag tobacco, roll tobacco, or carrot tobacco, respectively, shall, when any such short cut tobacco, shag tobacco, roll tobacco, or carrot tobacco is intended to be packed up for exportation, give six hours notice in writing, in case such short cut tobacco, shag tobacco, roll tobacco, or carrot tobacco is intended to be packed up within the limits of the chief office of excise in *London*, and twelve hours notice in writing, in case such short cut tobacco, shag tobacco, roll tobacco, or carrot tobacco is intended so to be packed up in any place out of the said limits, in *Great Britain*, of his, her, or their intention to pack up such short cut tobacco, shag tobacco, roll tobacco, or carrot tobacco for exportation, and of the time and place when and where the same is intended to be packed up, and of the enumerated port from whence the same is intended to be exported, to the proper officer or officers of excise, and of the port or place to which the same is intended to be exported, and of the quantity thereof, respectively, so to be shipped and exported; and such officer or officers shall attend to see such short cut tobacco, shag tobacco, roll tobacco, and carrot tobacco, respectively, packed up for exportation, and the same respectively shall be packed up in the presence of such officer or officers, and shall be secured with such fastenings, and sealed with such seals or marks, and in the manner, as the said respective commissioners of excise, or the major part of them, for the time being, shall from time to time direct; and the officer or officers of excise who shall have seen such manufactured tobacco packed up, shall weigh and take an account of the quantity of such short cut tobacco, shag tobacco, roll tobacco, and carrot tobacco, respectively, so intended to be exported, and such officer or officers shall make a return thereof to the officer who shall be appointed by such respective commissioners of excise, or the major part of them, to receive the same at such of the ports first herein-before enumerated, and also to the searcher or searchers of the customs at such port, from which such short cut tobacco, shag tobacco, roll tobacco, and carrot tobacco, respectively are intended to be exported; and such manufacturer or manufacturers intending to ship any such short cut tobacco, shag tobacco, roll tobacco,

or

or carrot tobacco, for such exportation, shall give six hours notice in writing, within the limits of the said chief office, and twelve hours notice in writing in other places in *Great Britain*, of the time and place of shipping such short cut tobacco, shag tobacco, roll tobacco, and carrot tobacco, respectively, unto such officer or officers of excise of the place where the same shall be shipped, and of the name of the ship or vessel in which the same is respectively intended to be shipped and exported, and of the master or other person having or taking the charge or command thereof, and of the particular port or place to which such short cut tobacco, shag tobacco, roll tobacco, and carrot tobacco respectively are intended to be exported, and of the quantity thereof respectively so to be shipped and exported; and if any such short cut tobacco, shag tobacco, roll tobacco, or carrot tobacco, so intended to be packed up for exportation, shall not be begun to be so packed up, or if any such short cut tobacco, shag tobacco, roll tobacco, or carrot tobacco, so intended to be exported, shall not be begun to be shipped, at the respective times mentioned for the respective purposes aforesaid, in such notices aforesaid, or within one hour after such respective times, then such respective notices shall be void, and the like respective notices in writing shall be again given unto such officer or officers, previous to the packing up of such short cut tobacco, shag tobacco, roll tobacco, or carrot tobacco, for exportation, or previous to the shipping of any such short cut tobacco, shag tobacco, roll tobacco, or carrot tobacco for exportation, as the case may require.

Particulars of the notice.

If any tobacco for exportation shall not be begun to be packed up, or shipped within one hour of the time specified in the notice, notice void, and a fresh notice must be given.

CXXIX. Provided always, and be it further enacted, That all short cut tobacco, and *Spanish*, manufactured in *Great Britain*, and mixed together as herein-after mentioned for exportation, shall, for the purpose of exportation, be deemed and taken to be short cut tobacco within the meaning of this act, and there shall be paid and allowed upon the exportation thereof the same drawback as is by this act granted or payable for or in respect of short cut tobacco manufactured in *Great Britain*, and exported as aforesaid, provided the weight of the whole quantity of the short cut tobacco entered at one and the same time by one and the same person for such exportation shall equal or exceed four times the weight of such *Spanish*; and such short cut tobacco, and *Spanish*, respectively, shall be severally and separately weighed by the manufacturer or manufacturers of tobacco intending to export the same, in the presence of such proper officer or officers of excise, and such *Spanish* shall, immediately after such weighing, be mixed with such short cut tobacco, or some part thereof, in the presence of such proper officer or officers, and immediately after such mixing shall be packed up for exportation, and shipped and exported, under, subject, and according to the rules, regulations, restrictions, and provisions herein-before prescribed with respect to short cut tobacco, shag tobacco, roll tobacco, and carrot tobacco for exportation; and if in any mixture of short cut tobacco and *Spanish* for exportation, the *Spanish* contained in the whole quantity of short cut tobacco, entered at one and the same time, by one and the same person, for such exportation, shall be more than one fifth part of the weight of such whole quantity of short cut tobacco, the whole of such short cut tobacco and *Spanish*, together with the hogsheds, casks, chests, cases, and packages whatsoever, containing the same, shall be forfeited, and the same respectively shall and may be seized by any officer or officers of the customs or excise.

Short cut tobacco, and *Spanish*, manufactured in *Great Britain*, and mixed for exportation, to be allowed the same drawback as short cut tobacco, provided the weight of the short cut entered at once for exportation, shall equal four times the weight of the *Spanish*; and each sort to be weighed and mixed, and immediately packed in officer's presence.

Account of the weights, &c. of *Spanish* and short cut mixed, (for home consumption), f. 94.

If the *Spanish* shall exceed one fifth of the whole, the short cut and *Spanish* shall be forfeited, with the packages.

CXXX. And be it further enacted, That if any person or persons, save and except the proper officer of excise at the enumerated port of exportation, shall open any such package after the same shall have been so secured and sealed as aforesaid, or shall wilfully destroy, damage,

image,

If any person, but the proper officer at the port of exportation, shall open any sealed package, or destroy or damage the seal or mark, he shall forfeit 50*l*.

Persons entering for exportation tobacco mixed with rubbish, &c. or that which is not tobacco, to forfeit the same, with the packages, and 100*l.* for every cask, &c.

Roll or carrot tobacco for exportation, containing more than the quantities herein allowed of water, &c. to be forfeited.

No manufacturer to make or have in his custody roll or carrot tobacco for exportation with tobacco stalks therein, on forfeiture, and 50*l.* s. 83.

Credits to be allowed on manufacturing tobacco, s. 98.

Before shipping manufactured tobacco for exportation, bond to be given, with two sureties, of whom the master of the ship to be one, in treble the amount of the drawback.

Condition of the bond; which shall be taken by officer of excise.

Certain quantities only to be exported, and with leave from the commissioners of customs, to Guernsey, Jersey, Alderney, Sark, and Man, s. 51.

The exporter to make oath he believes the duties have been paid;

mage, or deface such seal or mark, every such person or persons so offending shall, for every such offence, forfeit the sum of fifty pounds.

CXXXI. And be it further enacted, That no drawback shall be allowed for any manufactured tobacco which is or shall be mixed with rubbish or dirt, or any other ingredients, matter or thing whatsoever, not necessary or usual in the manufacturing thereof; and every person who shall enter or ship for exportation, or cause to be entered or shipped for exportation, any manufactured tobacco mixed with rubbish or dirt, or with any other ingredients, matter or thing whatsoever, or who shall enter any thing for exportation as tobacco, which, upon examination by any officer or officers of the customs or excise, shall appear not to be tobacco, contrary to the true intent and meaning hereof, shall forfeit all such goods, and the hogsheds, casks, chests, cases, and other packages containing the same, and also the sum of one hundred pounds for every hoghead, cask, chest, case, or other package thereof.

CXXXII. And be it further enacted, That if any roll tobacco for exportation shall be found to contain more than ten pounds weight of water or ingredients other than tobacco, for every one hundred pounds weight, or if any carrot tobacco for exportation shall be found to contain more than twenty pounds weight of water or ingredients, other than tobacco, for every one hundred pounds weight of such roll tobacco or carrot tobacco respectively, then all such roll tobacco and carrot tobacco respectively shall be forfeited, and shall and may be seized by any officer or officers of the customs or excise.

CXXXIII. Provided always, and be it further enacted, That such manufacturer or manufacturers of any such short cut tobacco, shag tobacco, roll tobacco, or carrot tobacco, shall also, before the shipping the same, give bond to his Majesty, his heirs and successors, with two other sufficient sureties, of which the master or other person having or taking the charge or command of the ship or vessel in or on board which such short cut tobacco, shag tobacco, roll tobacco, or carrot tobacco, respectively, is intended to be exported, shall be one, such surety, other than such master or other person, to be approved of by the respective commissioners of excise in *England* and *Scotland*, or the major part of them respectively, or the proper officer or officers of excise, in treble the amount of all the duties intended to be drawn back on such exportation of such short cut tobacco, shag tobacco, roll or carrot tobacco respectively, that such short cut tobacco, shag tobacco, roll tobacco, or carrot tobacco respectively, and every part thereof, shall (the dangers of the seas and enemies excepted), be shipped and fairly exported as merchandize to, and landed in the port or place to which the same respectively is in such notice in that behalf herein-before directed to be given, declared to be intended to be exported, and shall not be exported or carried to any other place or country whatsoever, and shall not be unshipped, unladen, or put on board any other ship, vessel, or boat in *Great Britain* (shipwreck or other unavoidable accident excepted), nor relanded in *Great Britain*, or the *Isle of Man*, or the islands of *Guernsey*, *Jersey*, *Alderney*, or *Sark*, unless entered and shipped out for the said islands respectively, according to this act, or the islands of *Faro* or *Ferro*; which bond the proper officer of excise of such of the ports herein-before enumerated, from whence such short cut tobacco, shag tobacco, roll tobacco, or carrot tobacco respectively, shall be exported, is hereby directed to take, in his Majesty's name, and to his Majesty's use; and the exporter shall also, before the shipping of any such short cut tobacco, shag tobacco, roll tobacco, or carrot tobacco respectively, make oath that he believes

the duties upon such tobacco have been fully paid, which oath they the respective commissioners of excise, or any one or more of them for the time being, are, and the proper officer of excise for the time being is, hereby authorized and required to administer; and such respective commissioners of excise, or any one or more of them, or such proper officer, being satisfied of the truth of such oath, shall, within one month after the actual exportation of such short cut tobacco, shag tobacco, roll tobacco, or carrot tobacco respectively, give to the exporter thereof respectively a certificate or debenture, expressing the several quantities of such short cut tobacco, shag tobacco, roll tobacco, and carrot tobacco respectively, and that all the duties hereby imposed on such tobacco have been paid for the same, and that bond, with sufficient security, hath been given before the shipping the same for the exportation thereof; and such certificate or debenture being produced to the collector of excise of such of the ports herein-before enumerated, from whence such short cut tobacco, shag tobacco, roll tobacco, and carrot tobacco respectively, were so respectively exported, he shall forthwith pay or allow the person or persons so exporting the same, out of the excise duties by this act imposed on tobacco, the following drawbacks of excise; (that is to say),

For every pound weight of such short cut tobacco so exported, an excise drawback of nine pence :

For every pound weight of such shag tobacco so exported, an excise drawback of eight-pence farthing :

For every pound weight of such roll tobacco so exported, an excise drawback of nine-pence :

And for every pound weight of such carrot tobacco so exported, an excise drawback of eight-pence :

And if such collector of excise shall not have money in his hands to pay the same, then the respective Commissioners of excise in England and Scotland respectively, are required to pay such drawbacks out of the money in their hands, arising from the excise duties by this act imposed, for or in respect of tobacco.

*ty for goods to Ireland, until certificate produced of the landing them. 26 Geo. 3. c. 40. f. 18.
No debenture to be paid for tobacco to Ireland until such certificate is produced. 8 Ann. c. 13. f. 18.
No drawback for goods to Faro or Ferro. 5 Geo. 3. c. 43. f. 31 & 32.*

CXXXIV. Provided always, That it shall be lawful for the officer attending the shipping of such manufactured tobacco, if he shall deem it expedient, at the port or place of exportation, to open and examine such manufactured tobacco as shall be so packed, in order that he may be satisfied that such manufactured tobacco is the same that is described in the account so sent by the officer in whose presence any such manufactured tobacco was so packed up.

CXXXV. Provided also, That if after the shipping of any such manufactured tobacco, and the giving such security as aforesaid, in order to obtain any drawback by this act granted, the same manufactured tobacco, or any part thereof, shall be unshipped, unladen, or laid on land, or put into any other ship, vessel, or boat within this kingdom, (shipwreck or other unavoidable accident excepted), that then, and in every such case, over and above the penalty of the bond which shall be levied and recovered to his Majesty's use, all such manufactured tobacco which shall be so unshipped, unladen, or laid on land, or put into any other ship, vessel, or boat, within Great Britain

and within a month after the exportation the collector of excise, or any other officer, being satisfied of the truth of such oath, to give a debenture to the exporter.

(a)

The debenture being produced to the collector of excise at the port of shipping, he shall pay the drawbacks following, viz.

For every lb. of short cut tobacco, 9 d. :

For every lb. of shag, 8½ d. :

For every lb. of roll, 9 d. :

For every lb. of carrot, 8 d. :

If the collectors have not money, the commissioners to pay drawbacks.

No drawback or bounty for goods to Jersey or Guernsey, nor bounty. 26 Geo. 3. c. 40. f. 19.

Officers may open such tobacco at the port of exportation to examine it;

and if after shipping it shall be unshipped or landed, or put into any other vessel within the kingdom, it shall be forfeited, or the value, or fines the penalty of the bond.

Tobacco, whether manufactured or unmanufactured, if unshipped or reloaded, forfeited, and the ship, &c. with the ship or

(a) No debenture except in the name of the real owner, and oath to be made of it, and of the actual exportation; but agents may export in certain cases. 26 Geo. 3. c. 40. f. 18.
Stamp duties on debentures, 8 d. 9 Ann. c. 23. f. 23; 8 d. 19 Geo. 3. c. 66. f. 1; and 8 d. more, 23 Geo. 3. c. 58. f. 1. (Not in this collection).

boat into which unloaded, s. 46.

Bonds given for the exportation of manufactured tobacco, shall be discharged on certificates within the times specified, testifying the landing thereof.

Certain quantities only to be exported by licence of the commissioners of customs to Jersey, Guernsey, Alderney, Sark, and Man. See s. 51.

By whom certificates to be signed.

Counterfeiting them, next clause.

Or bond to be discharged on proof to the commissioners of excise, that taken by enemies, or perished in the sea, or by fire.

Persons counterfeiting certificates for the discharge of bonds for the exportation of tobacco, or producing false certificate to customs or excise, or conniving at it, to forfeit 200*l*.

This act not to permit the importation or exportation of to-

(shipwreck or other unavoidable accident excepted), or the value thereof, shall be forfeited, and such tobacco shall and may be seized by any officer or officers of the customs or excise.

CXXXVI. And be it further enacted, That such last-mentioned bond so to be given shall be discharged in manner herein-after mentioned; (that is to say) For such of the said manufactured tobacco as shall be entered for exportation for or landed in the kingdom of *Ireland*, or the Islands of *Guernsey*, *Jersey*, *Alderney*, or *Sark*, upon the production, to the collector or other chief officer of the excise of such of the ports herein-before enumerated from which such manufactured tobacco was exported, of a certificate, such production thereof to be within six months from the date of such bond, testifying such landing of such manufactured tobacco there; upon the like production of a like certificate, within twelve months for such manufactured tobacco as shall be so entered for, or landed in, any other port or place in *Europe* (other than the islands of *Faro* and *Ferro*), or in any other port or place in *Asia* or *Africa*, or within the streights of *Gibraltar*; upon the like production of a like certificate, within eighteen months for such manufactured tobacco as shall be so entered for, or landed in, any of his Majesty's colonies, plantations, islands, or territories in *America* or *Africa*, or the united states of *America*; and upon the like production of a like certificate, within twenty-four months for such manufactured tobacco as shall be so entered for, or landed in, any port or place at or beyond the *Cape of Good Hope*; and such certificates respectively for such manufactured tobacco as shall be landed in any port or place where any officer or officers of his majesty's customs shall be resident, shall be signed by the proper officer or officers of his Majesty's customs there, and if no officer of his Majesty's customs shall be resident in such port or place where such manufactured tobacco shall be landed, such certificate shall be signed by the *British* consul, or other person acting as such there, and if no officer of his Majesty's customs or *British* consul, or other person acting as such, shall be resident at such port or place where such manufactured tobacco shall be landed, such certificate shall be under the common seal of the chief magistrate of such port or place, or under the hands and seals of two known *British* merchants then being at such port or place at which such manufactured tobacco shall be so landed; or such last-mentioned bond or bonds shall be discharged upon proof, in any or either of the said cases, that such manufactured tobacco was taken by enemies, or perished in the sea, or by fire, the examination and proof thereof being left to the judgement of the said commissioners of excise in *England* and *Scotland* for the time being, respectively, or the major part of the said commissioners respectively for the time being.

CXXXVII. And be it further enacted, That if any person or persons shall forge or counterfeit, or cause or procure to be forged or counterfeited, any certificate by this act required for the discharge of any bond or bonds given, entered into, or executed for the exportation of any tobacco as by this act is required; or shall produce to any collector or other chief officer of the customs, or to any collector or other officer of excise, or make use of any forged, counterfeited, false, or untrue certificate, as and for any certificate by this act required for the discharge of any such bond or bonds; or shall connive at any such certificate being so forged or counterfeited, or at any such forged, counterfeited, false, or untrue certificate being so produced or made use of; all and every the person and persons so offending shall, for each and every such offence, severally forfeit the sum of two hundred pounds.

CXXXVIII. Provided always, and be it further enacted, That nothing in this act contained shall extend or be construed to extend to permit

permit or allow (unless otherwise permitted or allowed by this act) any tobacco or snuff to be imported into or exported from *Great Britain*, in any way or manner contrary to any act or acts of Parliament in force on and immediately before the said tenth day of *October* one thousand seven hundred and eighty-nine.

CXXXIX. Provided also, and be it further enacted, That nothing in this act contained shall extend or be construed to extend to allow a drawback upon the exportation of tobacco to any port or place to which a drawback was not allowed by any act or acts of Parliament in force on and immediately before the said tenth day of *October* one thousand seven hundred and eighty-nine.

CXL. And be it further enacted, That all tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, and snuff respectively, which is or are now under seizure, or which shall or may be seized on or before the tenth day of *October* one thousand seven hundred and eighty-nine, by any officer or officers of the customs, or which shall be seized after the commencement of this act by any officer or officers of the customs or excise, under or by virtue of this or any other act or acts of Parliament in force at the commencement of this act, or which shall afterwards be made, shall, after the condemnation thereof respectively, and before the same respectively, or any part thereof, shall be sold, burnt, or destroyed, be sent to, and deposited, lodged, and secured until the same shall be sold, and burnt, or destroyed, in the warehouse or warehouses so to be provided according to the directions of this act, at such of the ports herein before enumerated as shall be nearest to the place where such seizure respectively shall be made; and the said commissioners of the customs in *England* or any four or more of them, for the time being, and the said commissioners of the customs in *Scotland*, or any three or more of them, for the time being, shall, and they are hereby respectively authorised and required to cause all such tobacco (except tobacco of the growth, production, or manufacture of the plantations or dominions of *Spain* or *Portugal*, or of the growth or production of *Ireland*, or his Majesty's colonies, plantations, islands, or territories in *America*, or the United States of *America*) and all such tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, and tobacco stalk flour, respectively, as shall be so seized by any such officer or officers of the customs, to be burnt and destroyed, and to give such officer or officers by whom the same respectively shall have been so seized, such pecuniary reward as they the said respective commissioners of the customs shall think proper, such reward not exceeding three-pence *per* pound for each and every pound of such tobacco (except as aforesaid), and of such tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, and tobacco stalk flour, respectively, which shall be so burnt or destroyed; and also, if any such tobacco of the growth, production, or manufacture of the plantations or dominions of *Spain* or *Portugal*, or of the growth or production of *Ireland*, or his Majesty's colonies, plantations, islands, or territories in *America*, or the United States of *America*, can be sold for so much money as will be equal to, or exceed, the duties by this act imposed for or in respect of tobacco of the same kind, which shall be delivered for home trade, consumption, or manufacture, out of the warehouse or warehouses in which the same shall be deposited, lodged, and secured, as aforesaid; or if such snuff, being foreign snuff, can be sold for so much money as will be equal to or exceed the duties by this act imposed for or in respect of snuff of the same kind which shall be delivered out of such warehouse or warehouses; or if such snuff, being *British* snuff, can be sold for one shilling and three-pence *per* pound weight, cause such to-

bacco, contrary to any act in force on Oct. 10, 1789, unless otherwise permitted herein;

nor to allow a drawback where not allowed by law at that time.

Tobacco seized shall be deposited in the warehouses provided under this act at the nearest enumerated port.

Seizures lodged in the warehouses to be subject to the examination of officers of customs and excise, s. 142.

Notice of seizures by officers of the customs, s. 147.

Warehouses, s. 32.
—Ports of importation, s. 14.

If seized by officers of the customs it shall be burnt (except *Spanish* tobacco, &c.) by order of the commissioners of the customs, who are then to give a pecuniary reward to the seizer.

If such *Spanish* tobacco, &c. excepted, or snuff can be sold for the prices herein mentioned, it shall be sold, and the seizer rewarded with a moiety of the produce.

Not seizing the vessel, &c. or not discovering the offender, next clause.

But if, upon putting it up for sale, a sum equal to the duties should not be offered, it may be burnt by order of the commissioners of customs, and the officers rewarded, not exceeding 3 *d.* per lb.

Commissioners of excise to cause all tobacco, (except *Spanish, Portuguese, Irish, or American*), and all tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, and tobacco stalk flour, to be burnt, and officers rewarded, not exceeding 3 *d.* per lb.

If *Spanish, &c.* or *American* tobacco (as before excepted), or foreign snuff, can be sold for as much as the duties;

or *British* snuff for 1 *s.* 3 *d.* per lb.

it shall be sold, and officer to have a moiety of the net produce.

If it cannot be so sold, to be burnt, and officer rewarded not exceeding 3 *d.* per lb.

Reward to persons stopping hawkers, *f.* 124.

Not seizing the vessel, &c. and discovering the offender, next clause.

Ships, &c. *f.* 144.

bacco and snuff respectively to be publickly sold, and to reward such officer or officers of the customs, by whom such tobacco and snuff respectively shall have been so seized, with one moiety of the money (after deducting the charges of seizure, condemnation, and sale) for which such tobacco and snuff respectively shall be so sold; and in case, upon any such tobacco or snuff being put up or offered to publick sale, no person or persons shall offer or bid for the same respectively such sum or sums of money as will be equal to, or exceed, such duties or sum of money respectively, it shall and may be lawful to and for such commissioners of the customs respectively to cause such tobacco and snuff respectively to be burnt and destroyed, and to give such officer or officers such pecuniary reward as they the said respective commissioners of the customs shall think proper, such reward not exceeding three-pence per pound for each and every pound weight of such tobacco and snuff respectively which shall be so burnt or destroyed; and the said commissioners of excise in *England* and *Scotland* respectively, or the major part of them respectively for the time being, shall, and they are hereby respectively authorised and required to cause all such tobacco (except as aforesaid) which shall be so seized by such officer or officers of excise, and sent to and deposited, lodged, and secured as aforesaid, in such warehouse or warehouses as aforesaid, and all such tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, and tobacco stalk flour, respectively, to be burnt and destroyed, and to give such officer or officers of excise, by whom the same respectively shall have been so seized, such pecuniary reward as such respective commissioners of excise shall think proper, such reward not exceeding three-pence per pound for each and every pound of such tobacco (except as aforesaid), and of such tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, and tobacco stalk flour, respectively, which shall be burnt or destroyed; and also, if any such tobacco, of the growth, production, or manufacture of the plantations or dominion of *Spain* or *Portugal*, or of the growth or production of *Ireland*, or his Majesty's colonies, plantations, islands, or territories in *America*, or the United States of *America*, can be sold for so much money as will be equal to or exceed the duties by this act imposed for or in respect of tobacco of the same kind, which shall be delivered for home trade, consumption, or manufacture, out of the warehouse or warehouses in which the same shall be deposited, lodged, and secured as aforesaid, or if such snuff, being foreign snuff, can be sold for so much money as will be equal to or exceed the duties by this act imposed for or in respect of snuff of the same kind, which shall be delivered out of such warehouse or warehouses, or if such snuff, being *British* snuff, can be sold for one shilling and three-pence per pound weight, cause such tobacco and snuff respectively to be publickly sold, and to reward such officer or officers by whom such tobacco and snuff respectively shall have been so seized, with one moiety of the money (after deducting the charges of seizure, condemnation, and sale) for which such tobacco and snuff respectively shall be so sold; and in case, upon such tobacco or snuff being put up or offered to publick sale, no person or persons shall offer or bid for the same respectively such sum or sums of money as will be equal to or exceed such duties or sum of money respectively, it shall and may be lawful to and for such commissioners of excise respectively, or the major part of them respectively, to cause such tobacco and snuff respectively to be burnt and destroyed, and to give such officer or officers such pecuniary reward as they the said respective commissioners of excise, or the major part of them respectively, shall think proper, such reward not exceeding three-pence per pound, for each and every pound weight of such tobacco and snuff respectively

respectively which shall be so burnt and destroyed as last aforesaid: which said rewards respectively shall be in lieu of all rewards, allowances, sums of money, and claims whatsoever, to which any such officer or officers of the customs or excise was, were, or shall be entitled by virtue of any such act or acts, other than any pecuniary penalty or penalties, for or in respect of such tobacco, tobacco stalks, *Spanish*, returns of tobacco, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, and snuff, respectively.

CXLI. Provided always, and be it further enacted, That if any officer or officers of the customs or excise shall seize any tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, as forfeited by this or any other act or acts of Parliament in force at the commencement of this act, or which shall afterwards be made, on board any ship, vessel, or boat forfeited by such act or acts, and shall not seize and prosecute the ship, vessel, or boat in or on board which the same shall have been imported, brought, found, or seized; or if any officer or officers shall seize any tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, which shall have been unshipped, landed, removed, or carried contrary to law, and shall not also seize and prosecute to conviction the ship, vessel, boat, horse, cattle, cart, or carriage made use of in removing, carrying, or conveying such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, and snuff work, tobacco stalk flour, or snuff, if such ship, vessel, boat, horse, cattle, cart, or carriage, shall be forfeited by such act or acts, by reason of being made use of in the removing, carrying, or conveying such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, and shall not also discover to the commissioners of his Majesty's customs or excise respectively the person or persons concerned in the unshipping or receiving such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, or from whom such seizures respectively were made, so that he, she, or they may be prosecuted to conviction for the penalties incurred by law for such offences, such officer and officers shall, in each and every such case, in lieu and in stead of all and every reward and rewards by this act given or granted to him or them upon the condemnation of any such seizure, be entitled only to such reward as they the said commissioners of customs in *England*, or any four or more of them for the time being, and the said commissioners of the customs in *Scotland*, or any three or more of them for the time being, or the said respective commissioners of excise, or the major part of them, respectively, as the case may require, shall think fit, such reward not exceeding three halfpence *per* pound for every pound weight of tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, and snuff, which shall be liable to be burnt or destroyed, according to the directions of this act, nor exceeding one fourth part of the money, after deducting the charges of seizure, condemnation, and sale, arising from the sale of tobacco and snuff respectively, which shall be sold according to the directions of this act, any thing herein-before contained to the contrary thereof in anywise notwithstanding; and the said respective commissioners of the customs and excise shall, and they are hereby respectively authorized to pay or cause to be paid all such rewards out of any money in the hands of them the said respective commissioners of the customs and excise respectively, arising from the duties of customs or excise by this act imposed, as the case may require.

These rewards in lieu of all claims of the officers, except pecuniary penalties.

Officers seizing tobacco, &c. on ship-board, and not seizing the vessel, &c. or if unshipped, landed, or removed, not seizing and prosecuting to conviction the vessel, boat, cattle, or carriage, if forfeited, and not discovering the parties concerned, so as to be prosecuted to conviction, intitled to such reward only as the commissioners of customs or excise shall think proper.

Rewards not to exceed 1½ d. *per* lb. for tobacco, &c. burnt, or one fourth of the net produce if sold.

Directions concerning spirits, &c. seized, and the vessel, &c. or the offender not prosecuted. 5 Geo. 3. c. 43. s. 39.

Rewards to be paid out of the duties.

Seizures when warehoused to be subject to the inspection of the officers of the customs and excise, and to all rules except the payment of duties.

The commissioners of customs to provide kilns for burning tobacco, &c. in each warehouse.

Commissioners of customs to provide warehouses, *f. 32.*

Vessels seized under any act relating to tobacco, tobacco stalk flour, or snuff, if adapted to the purposes of smuggling, to be broken up, and the materials, with the guns, furniture, &c. sold;

and the net produce divided in moieties between his Majesty and the officers.

Such officers to be also rewarded not exceeding 10 s. per ton if more than four tons, or 40 s. for such as are not more.

Rule for measuring ships. See 13 Geo. 3. c. 74. *f. 1.*

Vessels liable to be broken up, &c. in other cases. See 19 Geo. 3. c. 69. *f. 6.*

Disposing of the tobacco, &c. *f. 140.*

Vessels so seized, and not adapted for smuggling, to be sold, and the net produce divided between his Majesty and the officers in moieties.

CXLII. And be it further enacted, That all seizures of tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, and snuff respectively, which shall be deposited, lodged, or secured in any warehouse or warehouses so to be provided as aforesaid, shall be under and subject to the inspection and examination of all the officers of the customs and excise respectively, and shall be subject to the same rules, regulations, restrictions, and provisions (other than and except the payment of duties by this act imposed,) to which tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, and snuff, are subject by virtue of this act.

CXLIII. And be it further enacted, That the said commissioners of the customs in *England* for the time being, or any four or more of them, and the said commissioners of the customs in *Scotland* for the time being, or any three or more of them, shall, and they respectively are hereby authorized and required, out of any of the duties or revenues of customs under their management respectively, to erect and provide from time to time a proper kiln or kilns in each and every such warehouse so to be provided as aforesaid, for burning and destroying such tobacco, tobacco stalks, snuff work and snuff, as shall be burnt or destroyed according to the directions of this act.

CXLIV. And be it further enacted, That all ships, vessels, and boats whatsoever, which shall be seized and condemned for any cause of forfeiture under or by virtue of this or any other act or acts of Parliament in force at the commencement of this act, relating to tobacco, tobacco stalk flour, or snuff, and which shall appear to the commissioners of the customs in *England*, or any four or more of them for the time being, or to the commissioners of the customs in *Scotland*, or any three or more of them for the time being (in case the same shall be seized by any officer or officers of the customs), and to the commissioners of excise in *England* and *Scotland* respectively, or the major part of them respectively for the time being (in case the same shall be seized by any officer or officers of excise), to be particularly adapted to the purpose of smuggling, shall be disposed of as follows; (that is to say), The hull of every such ship, vessel, or boat, shall be broken up, and the materials of every such hull, together with the guns, ammunition, tackle, furniture, and apparel, belonging to such ship, vessel, or boat, shall be sold to the best advantage, and the produce arising therefrom (the costs and charges of the seizure, prosecution, breaking-up, and sale thereof, being first deducted) shall be divided, one moiety to the use of his Majesty, his heirs and successors, and the other moiety to such officer or officers as shall seize or sue for the same; and the said respective commissioners shall also reward the officer or officers who shall seize any such ship, vessel, or boat, the hull whereof shall be so broken up, with such sum or sums of money as they the said respective commissioners shall think fit, not exceeding ten shillings per ton for such vessels and boats respectively as shall be more than four tons, according to legal admeasurement, and not exceeding forty shillings for such vessels and boats as shall not be more than four tons according to legal admeasurement, such rewards respectively to be paid by the said respective commissioners, out of any money in their hands respectively, arising from the duties by this act imposed; and in case it shall appear to such commissioners respectively, that such ship, vessel, or boat which shall be so seized and condemned shall not be particularly adapted to the purpose of smuggling, it shall and may be lawful to and for such commissioners respectively, to order such ship, vessel, or boat, together with her guns, ammunition, tackle, furniture, and apparel, to be sold to the best advantage, and the produce arising

arising therefrom (the costs and charges of the seizure, prosecution, and sale thereof being first deducted) shall be divided, one moiety to his Majesty, his heirs and successors, and the other moiety to the officer or officers who shall seize or sue for the same.

Similar directions for vessels seized in other cases. 25 Geo. 3. c. 34. §. 5.

CXLV. Provided always, and be it further enacted, That in case any such ship, vessel, or boat shall be necessary and fit for the service of his Majesty in his royal navy, it shall and may be lawful to and for the said commissioners of the customs in *England*, or any four or more of them for the time being, or to the commissioners of the customs in *Scotland*, or any three or more of them for the time being, and to and for the said commissioners of excise in *England* and *Scotland* respectively, or the major part of them respectively, if they shall think fit, to cause the same, together with her guns, ammunition, tackle, furniture, and apparel, to be sold to the officers appointed by the lord high admiral of *Great Britain*, or the commissioners of the admiralty or of the navy, for that purpose, and the produce arising from such sale (the costs and charges of the seizure, prosecution, and sale thereof, being first deducted) shall be divided, one moiety to his Majesty, his heirs and successors, and the other moiety to the officer or officers who shall seize or sue for the same; and if any such ship, vessel, or boat shall be found fit to be used by any of the officers of his Majesty's revenues of customs or excise, it shall and may be lawful to and for such commissioners respectively to cause such ship, vessel, or boat, together with her guns, ammunition, tackle, furniture, and apparel, to be used in the service of his Majesty's revenues of customs and excise respectively as the case may require, the officer or officers who seized such ship, vessel, or boat, being first paid by them the said respective commissioners one moiety of the value of such ship, vessel, or boat (the costs and charges of the seizure and prosecution thereof being first deducted); any thing in any such act or acts contained to the contrary thereof in anywise notwithstanding.

If fit for the royal navy, or to be used by the customs or excise, to be so disposed of.

If used, the officers to be paid one moiety of the net value.

CXLVI. And be it further enacted, That the said commissioners of the customs in *England* and *Scotland* respectively, and the said commissioners of excise in *England* and *Scotland* respectively for the time being, shall, and they are hereby respectively authorised and required to pay, or cause to be paid, all the money arising to his Majesty from such sales into the receipt of his Majesty's exchequer at *Westminster*, as the duties of customs and excise respectively by this act imposed are directed to be paid in there, without distinguishing the same from such duties, and the same shall be carried to and made part of the fund called *The Consolidated Fund*.

His Majesty's share of seizures to be paid into the exchequer as the duties, without distinction.

CXLVII. And be it further enacted, That no officer of the customs shall be entitled to any reward given on the seizure of any tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, or on the seizure of any ship, vessel, boat, horse, cattle, cart, or carriage, made use of in the removal, carriage, or conveyance of any such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, by virtue of this or any other act or acts of Parliament in force at the commencement of this act, or thereafter to be made, unless notice of such seizure be by him given, within twenty-four hours next after such seizure, at the next office of excise, or to the supervisor or other officer of excise of the district where such seizure shall be made; and such supervisor or officer of excise is hereby directed, on such notice, to take a particular account of the kind and quantities of all such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff respectively,

No officer of the customs to be entitled to any reward for a seizure of tobacco, &c. or vessels, cattle, &c. used in removing the same, unless, in 24 hours thereafter, he gives notice at the next office of excise or to the supervisor or officer of the district, who is to take an account of the goods, and they must not be removed without a permit, under penalty of being forfeited, and liable by other officers.

Regulations with regard to such seizures

of other excisable goods. See 12 Geo. 2. c. 28. s. 6.

respectively, so seized; nor shall any such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, be afterwards removed without a permit signed by the proper officer or supervisor of excise of the place or district from whence such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour and snuff respectively, are or is to be removed, under the penalty of such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, and snuff respectively, together with the hogheads, casks, chests, cases, and packages respectively containing the same, being forfeited, and the same respectively shall and may be seized by any other officer or officers of the customs, or by any officer or officers of excise.

Officers of the excise may go on board vessels within four leagues of the coast, and continue and search for tobacco, &c. and seize if forfeited.

Powers of officers of excise to go on board, &c. in other cases, and general powers. See 11 Geo. 3. c. 30. s. 1.

Persons obstructing officers in executing any act relating to tobacco, &c. or rescuing tobacco, &c. or ships, &c. cattle or carriages, or endeavouring so to do, to forfeit 200*l*.

Corporal punishments for obstructing or rescuing in general. See 19 Geo. 3. c. 69. s. 10.

Persons giving or offering bribes to officers, to forfeit 500*l*.

Bribes in other cases. See 15 Car. 2. c. 11. s. 16.

CXLVIII. And be it further enacted, That it shall and may be lawful to and for the officers of excise, or any of them, to go on board and enter into any ship or vessel whatsoever which shall be within the limits of any of the ports of this kingdom, or within four leagues of the coast thereof, and to continue on board the same, and to examine and search such ships and vessels respectively, for all tobacco, tobacco stalks, tobacco stalk flour, and snuff, whatsoever, and to seize for his Majesty's use, all such tobacco, tobacco stalks, tobacco stalk flour, and snuff, respectively, there found, as by this act, or by any law or laws in force at the commencement of this act, shall be forfeited, together with the hogheads, casks, chests, cases, and other packages containing the same, and also such ship or vessel, if the same shall be forfeited, for or on account of any such tobacco, tobacco stalks, tobacco stalk flour, or snuff.

CXLIX. And be it further enacted, That if any person or persons whatsoever shall assault, resist, oppose, molest, obstruct, or hinder any officer or officers of the customs or excise in the due execution of this or any other act or acts of Parliament in force at the commencement of this act, or thereafter to be made, relating to tobacco, tobacco stalks, tobacco stalk flour, or snuff, or of any of the powers or authorities by any such act or acts of Parliament given or granted to any such officer or officers; or shall by force or violence, after any such officer or officers shall have seized any tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, forfeited by any such act or acts of Parliament, or any ship, vessel, boat, horse, cattle, cart, or carriage forfeited by any such act or acts of Parliament, for being made use of in the removal, carriage, or conveyance of any such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, rescue or cause to be rescued any such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, ship, vessel, boat, horse, cattle, cart, or carriage, or shall attempt or endeavour so to do, all and every such person or persons so offending shall, for each and every such offence for which no penalty is particularly provided by this act, forfeit the sum of two hundred pounds.

CL. And be it further enacted, That if any person or persons whatsoever shall give, or offer to give, any bribe, recompence, or reward whatsoever, to any officer or officers of the customs or excise, to connive at or to permit any tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, to be run on shore, or to connive at any false or short entry of any tobacco or snuff, or shall give, or offer to give, any bribe, recompence, or reward whatsoever, in order to corrupt, persuade, or prevail upon any such officer or officers, either to do or perform any act

or acts, thing or things, whatsoever, contrary to the duty of such officer or officers in the execution of this or any other act or acts of Parliament in force at the commencement of this act, or thereafter to be made, relating to tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, and snuff, or either of them, or to neglect to do or perform any act or acts, thing or things, whatsoever belonging or appertaining to the business and duty of such officer and officers in the execution of any such act or acts of Parliament, or to connive at or conceal any fraud or frauds relating to the duties on tobacco or snuff, or not to discover the same; all and every such person or persons so offending shall, for each and every such offence, whether such offer or proposal be accepted or not, forfeit the sum of five hundred pounds.

CLI. And be it further enacted, That any person or persons, who shall be convicted of wilfully taking a false oath, in any of the cases in which an oath is required to be taken by virtue of this act, shall be liable to the pains and penalties to which persons are liable for wilful and corrupt perjury.

Persons taking false oaths to be liable to the penalties for perjury.

CLII. And be it further enacted, That no person or persons whatsoever, bringing any tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, into any port or place of *Great Britain*, by coast cocquet, transire, or permit, nor any person or persons to whom the same, or any of them, shall be consigned, shall land, or cause any such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, to be landed or put on shore, without first making or causing to be made, with the officer or officers of the customs for the time being, appointed to receive or take such entries within the port or place into which such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, shall be so brought, due entry of the same respectively, on pain of forfeiting double the value of such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, and snuff, respectively, landed or put on shore contrary to the true intent and meaning hereof; and all such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, and snuff, respectively, together with the casks and packages respectively containing the same, shall be forfeited, and shall and may be seized by any officer or officers of the customs or excise.

No tobacco, &c. brought by coast cocquet, transire, or permit, to be landed, without entry first made with the officer of customs, on penalty of forfeiture, and double the value.

Other exciseables coastwise. See 15 Car. 2. c. 11. s. 18.

CLIII. And be it further enacted, That if any officer or officers of excise shall have cause to suspect that any tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, which shall have been imported contrary to the directions of this act, or shall be forfeited by this or any other act or acts of Parliament now in force, or hereafter to be made, shall be deposited, lodged, hid, or concealed in any place or places whatsoever, then, and in such case, if such place or places shall be within the cities of *London* or *Westminster*, or within the limits of the chief office of excise in *London*, upon oath made by such officer or officers before the commissioners of excise in *England* for the time being, or any two or more of them, or in case such place shall be in any other part of *Great Britain*, upon oath made by such officer or officers, before one or more justice or justices of the peace for the county, riding, division, or place where such officer or officers shall suspect the same to be deposited, lodged, hid, or concealed (which respective oaths they the said commissioners of excise, or any two or more of them, and justice or justices of the peace, respectively, are hereby authorized and empowered to administer), setting forth the ground of his or their

Officers of excise suspecting tobacco, &c. to be concealed, and making oath thereof, may be authorized by two commissioners of excise, or one justice, to enter and seize the same as forfeited.

If by night with a constable.

Constable refusing to be present where necessary by law in excise cases, forfeits 20l. 11 Geo. 2. c. 30. s. 31.

Persons obstructing to forfeit 100l.

Entry of places, &c. s. 59.

Tobacco or snuff unlawfully imported, s. 23.

No manufacturer, or dealer, or person interested in manufacturing or dealing, to act as a magistrate in the execution of any act relative to tobacco, tobacco stalks, or snuff.

Disqualifications of other traders in excisable commodities. See 15 Car. 2. c. 11. s. 8.

Thumb cut, black leaf, lug, and twist or pig tail, shall be deemed roll tobacco; tobacco smalls and returns of *Spanish* to be deemed returns of tobacco; sand sifted from tobacco smalls deemed tobacco sand; and definitions of *Spanish*, tobacco stalks, and tobacco stalks for tobacco stalk flour.

Siftings from second dressings of short cut or shag tobacco, and returns of snuff to be deemed returns of tobacco. 30 Geo. 3. c. 40. s. 22.

suspicion, it shall and may be lawful to and for the said commissioners of excise, or any two or more of them, or the justice or justices of the peace respectively (as the case may require) before whom such oath shall be made, if they or he shall judge it reasonable, by special warrant or warrants, under his and their respective hands and seals, to authorize and empower such officer or officers, by day or by night, but if in the night-time, in the presence of a constable, or other lawful officer of the peace, to enter into all and every such place or places, where he or they shall so suspect such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, to be so deposited, lodged, hid, or concealed, and to seize and carry away all such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, and snuff, respectively, which he or they shall then and there find so deposited, lodged, hid, or concealed, as forfeited, together with the hogsheds, casks, chests, cases, and packages whatsoever containing the same; and if any person or persons whatsoever shall let, obstruct or hinder any such officer or officers so authorized or empowered, or any other person or persons acting in his or their aid or assistance, in the execution of such warrant, from entering any such place or places where such officer or officers shall so suspect such tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff; to be so deposited, lodged, hid, or concealed, or in seizing or carrying away the same, or the hogsheds, casks, chests, cases, or packages containing the same, or in the due execution of any such warrant, the person and persons so offending shall for each and every such offence severally forfeit the sum of one hundred pounds.

CLIV. And be it further enacted, That no person whatsoever, being a manufacturer of, or dealer in tobacco or snuff, or who is or shall be in anywise interested or concerned in the trade or business of manufacturing or dealing in tobacco or snuff, shall, during such time as he, she, or they, shall be so interested or concerned in the trade or business of manufacturing or dealing in tobacco or snuff, act as a justice of the peace in any matter or thing whatsoever, which shall in anywise concern the execution of the powers or authorities given or granted by this or any other act or acts of Parliament in force at the commencement of this act, relating to tobacco, tobacco stalks, or snuff; and if any person or persons shall, contrary to the true intent and meaning of this act, presume to exercise any such powers or authorities, or do any act hereby authorized to be done by any justice or justices of the peace, all such acts so executed or done by such person or persons shall be utterly null and void to all intents and purposes whatsoever.

CLV. And be it further enacted, That all thumb cut, black leaf, lug and twist or pig tail tobacco, shall be deemed and taken to be *roll tobacco* within the meaning of this act; that all tobacco smalls sifted from short cut tobacco, and shag tobacco, and all returns of *Spanish*, shall be deemed and taken to be *returns* of tobacco within the meaning of this act; that all sand sifted from tobacco smalls shall be deemed and taken to be *tobacco sand* within the meaning of this act; that all tobacco stalks flattened and cut into what is commonly called *Spanish*, shall be deemed and taken to be *Spanish* within the meaning of this act; that all tobacco stalks stripped or taken from the leaf, shall be deemed and taken to be *tobacco stalks* within the meaning of this act; and that all tobacco stalks prepared or laid down for being manufactured or made into tobacco stalk flour, shall be deemed and taken to be *tobacco stalks for tobacco stalk flour* within the meaning of this act: And also, that all and every person and persons who shall

manufacture

manufacture tobacco, tobacco stalks, or returns of tobacco, or who shall manufacture or flatten any tobacco stalks, or cut any tobacco stalks into what is commonly called *Spanish*, shall be deemed and taken to be a manufacturer or manufacturers of tobacco within the meaning of this act; that all and every person and persons who shall grind or manufacture any tobacco stalk flour, snuff work, or snuff, shall be deemed and taken to be a manufacturer or manufacturers of snuff within the meaning of this act; that all and every person and persons who shall sell any tobacco, tobacco stalks, returns of tobacco, or any tobacco stalks flattened, or any tobacco stalks cut into what is commonly called *Spanish*, shall be deemed and taken to be a dealer or dealers in tobacco within the meaning of this act; and that all and every person or persons who shall sell any tobacco stalk flour, snuff work, or snuff, shall be deemed and taken to be a dealer or dealers in snuff within the meaning of this act.

Tobacco sand not to be mixed with snuff work, s. 93.

Who shall be deemed manufacturers and dealers.

Spanish cutter, or snuff mill, not liable to the penalty for not taking out a licence, on account of his manufacturing or grinding for other manufacturers who are licensed only. See s. 76.

CLVI. And be it further enacted, That all fines, penalties, and forfeitures created or imposed by this act, and which shall be sued for or prosecuted under or by virtue of the order or permission of the commissioners of the customs in *England* and *Scotland* respectively, or by any officer or officers of the customs, shall and may (where not otherwise directed by this act) be sued for, prosecuted, recovered, and disposed of in such manner, and by such ways, means, and methods, as any fines or penalties incurred, or any goods or vessels forfeited, for any offence against the laws of customs, may now legally be sued for, prosecuted, recovered, and disposed of; and the officer or officers of the customs concerned in any such seizures or prosecutions shall (where not otherwise directed by this act) be entitled to and receive such share of the produce arising from the seizures, as they are now by law entitled to upon prosecutions of seizures for unlawful importation, and (where not otherwise directed by this act) to such share of the produce arising from any pecuniary penalty or composition paid for any offence against this act, as they are now by any law or regulation entitled to upon prosecutions for pecuniary penalties.

How penalties in the customs are to be sued for, and what shares are to be paid the officers.

CLVII. And be it further enacted, That all penalties and forfeitures imposed by this or any other act or acts of Parliament in force at the commencement of this act, relating to tobacco, tobacco stalks, tobacco stalk flour, and snuff, or either of them, and which shall be prosecuted or sued for by order of the commissioners of excise in *England* or *Scotland* respectively, or by any officer or officers of excise, shall be sued for, recovered, levied, or mitigated, by such ways, means, or methods, as any fine, penalty, or forfeiture may be sued for, recovered, levied, or mitigated, by any law or laws of excise, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*, respectively; and that one moiety of every such fine, penalty, or forfeiture, not otherwise directed by this act, shall be to his Majesty, his heirs and successors, and the other moiety to him, her, or them, who shall inform, discover, or sue for the same.

How penalties in the excise are to be sued for, and how applied.

Summary jurisdiction. 23 Car. 2. c. 24. s. 45. Seizures without prosecuting the ship, &c. or without discovery of the offender, s. 141.

CLVIII. And be it further enacted, That all the monies arising by the duties by this act imposed (the necessary charges of raising and accounting for the same excepted) shall from time to time be paid into the receipt of his Majesty's exchequer at *Westminster*; and the said money so paid into the said receipt of exchequer as aforesaid, shall be carried to and made part of the said fund called *The Consolidated Fund*.

Duties to be carried to the consolidated fund.

General rules for paying excise duties into the exchequer. 4 W. & M. c. 3. s. 4.

CLXIX. And be it further enacted, That the several duties of customs by this act imposed, and the several drawbacks of the duties of customs by this act charged, and the several drawbacks of the duties of customs by this act allowed, shall (except where any alteration

Duties and drawbacks of customs, under this act, except where hereby altered, to be managed as

the repealed duties,
&c. were managed,
&c.

is expressly made by this act) be respectively managed, ascertained, raised, levied, collected, recovered, answered, paid, and allowed in such and the like manner, and in or by any or either of the means, ways, or methods by which the duties of customs upon tobacco or snuff respectively, and drawbacks of duties of customs upon tobacco, by this act respectively repealed, were or ought to be managed, ascertained, raised, levied, collected, recovered, answered, paid and allowed; and that all tobacco and snuff respectively, for or in respect whereof any duty of customs is by this act imposed, and all tobacco for or in respect whereof any drawback of the duty of customs is by this act allowed, shall be, and the same are hereby made subject and liable (except where any alteration is expressly made by this act) to all and every the conditions, rules, regulations, restrictions, provisions, and forfeitures respectively, to which goods, wares, or merchandize in general were subject and liable by any act or acts of Parliament in force at and immediately upon the commencement of this act respecting the revenue of customs; and all and every fine, penalty, or forfeiture, of any nature or kind whatsoever, for any offence whatsoever committed against, or in breach of any act or acts of Parliament in force at and immediately before the commencement of this act, made for securing the revenue of customs, or for the regulation or improvement thereof, and the several powers, directions, clauses, matters, and things therein contained (unless where expressly altered by this act), shall, and the same are hereby respectively directed and declared to extend to, and the same respectively shall be applied, practised, and put in execution, for and in respect of the said duties of customs by this act imposed, and drawbacks of duties of customs by this act granted, in as full and ample manner, to all intents and purposes whatsoever, as if all and every the said acts, clauses, conditions, rules, regulations, restrictions, provisions, powers, directions, fines, pains, penalties, forfeitures, matters, and things respectively, were particularly repeated and re-enacted in the body of this act.

The powers of 12
Car. 2. c. 24. or
of any other law
respecting the ex-
cise, except where
hereby altered, to
be exercised in levy-
ing the excise duties
hereby imposed, &c.

CLXX. And be it further enacted, That all and every the powers, directions, rules, penalties, forfeitures, clauses, matters, and things, which in and by an act made in the twelfth year of the reign of King Charles the second, intituled, *An act for taking away the court of wards and liveries, and tenures in capite, and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to his Majesty's revenue of excise, are provided and established for managing, raising, levying, collecting, mitigating, or recovering, adjudging, or ascertaining the duties thereby granted, or any of them (other than in such cases for which other penalties or provisions are made and prescribed by this act) shall be practised, used, and put in execution, in and for the managing, raising, levying, collecting, mitigating, recovering, and paying the excise duties by this act imposed, and for preventing, detecting, and punishing frauds relating thereto, as fully and effectually, to all intents and purposes, as if all and every the said powers, rules, directions, penalties, forfeitures, clauses, matters, and things, were particularly repeated and re-enacted in this present act.

CLXXI. And be it further enacted, That an act made in the twenty-fourth year of the reign of his late Majesty King George the second, intituled, *An act for the more effectual securing the duties upon tobacco*; so much of another act, made in the twenty-sixth year of the reign of his said late Majesty King George the second, intituled, *An act for the more effectually preventing the fraudulent removal of tobacco, by land and by water, and for the ease of the fair trader in tobacco; and for ascertaining the rates payable for the portage of certain letters; and for*

24 Geo. 2. c. 41;

and so much of 26
Geo. 2. c. 13,

amending and explaining the laws relating to the sale of spirituous liquors by retail, as relates to tobacco, tobacco stalks, or snuff; so much of another act, made in the twenty-third year of the reign of his present Majesty, intituled, *An act to amend an act, made in the twenty-fourth year of the reign of King George the Second, intituled, "An act for the more effectual securing the duties upon tobacco; to prohibit the importation of currants into Great Britain in small packages; to repeal such part of the proviso in an act of the eighteenth year of the reign of his present Majesty, as permits Portugal and Spanilh wines, and other wines (except French wines) to be imported in small casks for private use; and for taking off the inland duty payable upon the importation of cocoa nuts into this kingdom, upon the exportation thereof as merchandize,"* as relates to tobacco, tobacco stalks, or snuff; another act, made in the twenty-fifth year of the reign of his present Majesty, intituled, *An act for the better securing the duties payable on tobacco;* and another act, made in the twenty-sixth year of his present Majesty's reign, intituled, *An act for the more effectually preventing the fraudulent removal of tobacco, and for the ease of the fair trader; for discontinuing the discount upon payment on bonds before due, and establishing the duty to be paid upon tobacco of the growth of the British plantations and the United States of America;* (other than and except in respect of any duty or duties imposed under or by virtue of the said act or acts, or any or either of them), shall be, and the same are hereby, from and after the commencement of this act, repealed.

CLXXII. And be it further enacted by the authority aforesaid, That if any action or suit shall be brought or commenced against any person or persons for any thing by him, her, or them done by virtue or in pursuance of this act, such action or suit shall be commenced within three months next after the matter or thing done, and shall be laid in the proper county, and the defendant or defendants in such action or suit shall or may plead the general issue, and give this act and the special matter in evidence at any trial to be had thereupon; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall discontinue his, her, or their action or actions, or be nonsuited, or judgement shall be given against him, her, or them, upon demurrer or otherwise, then such defendant or defendants shall have treble costs awarded to him, her, or them against such plaintiff or plaintiffs.

CLXXIII. And be it further enacted, That this act shall commence and take effect, as to all such matters and things therein contained, in respect whereof no special commencement is hereby directed or provided, from and immediately after the tenth day of October one thousand seven hundred and eighty-nine.

and of 23 Geo. 3. c. 11, as relates to tobacco, tobacco stalks, or snuff;

as also 25 Geo. 3. c. 21;

and 26 Geo. 3. c. 52. repealed; except in respect of duties thereby imposed.

N. B. The acts quoted are not in the present collection.

Limitation of actions to three months.

General issue and treble costs.

The same limitation, general issue, and treble costs, in all cases of customs and excise, with notice of action, and other regulations, 28 Geo. 3. c. 37. s. 23. and the following clauses.

Commencement of this act.

Anno tricesimo

GEORGE III. Regis.

C A P. XXVI.

An Act to exempt Goods and Chattels imported from the Settlement of Yucatan in South America, and sold by Auction in Great Britain, from the Duty imposed on such Sales; and for allowing a Drawback of the Duties on Goods exported to Yucatan.

27 Geo. 3. c. 13.
Schedule F. (Excise
duty on all goods sold
by auction).

Goods imported from
Yucatan to be free
from the excise duty
on the first sale at
auction by or for the
original importer, to
whom consigned and
by whom entered, if
within 12 months
after imported.

See all the exemptions
from the auction duty,
19 Geo. 3. c. 56. s.
11, 12, 13, 14, & 15.

Exporters of goods
to that settlement, to
be allowed the same
drawbacks as on
goods exported to the
British plantations in
America under the
like regulations.

Drawbacks of excise.
See 27 Geo. 3. c. 13.
Schedule F. Draw-
backs.

Regulations for ob-
taining excise draw-
backs on exportation.
See 25 Geo. 3. c. 74. s.
11, 12, & seq.

‘ **W**HEREAS by an act passed in the twenty-seventh year of the reign of his present Majesty, (intituled, *An act for repealing the several duties of customs and excise, and granting other duties in lieu thereof, and for applying the said duties, together with the other duties composing the publick revenue; for permitting the importation of certain goods, wares, and merchandize, the produce or manufacture of the European dominions of the French King, into this kingdom; and for applying certain unclaimed monies, remaining in the exchequer for the payment of annuities on lives, to the reduction of the national debt*), an excise duty is chargeable for and upon all sales by way of auction in Great Britain, of any goods or chattels, according to the respective rates therein expressed: And whereas it is expedient that some provision should be made in favour of goods and chattels imported from the settlement at Yucatan in South America, and sold by auction in Great Britain;’ be it enacted by the King’s most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That, from and after the fifth day of July one thousand seven hundred and ninety, any goods imported into this kingdom by way of merchandize, from the said settlement at Yucatan, shall be free of the said duty on the first sale of such goods at auction, by or for the account of the original importer to whom the same were consigned, and by whom they were entered at the custom-house at the port of importation, so as such sale be made within twelve months after such goods shall be imported, and by some person duly licensed to exercise the trade or business of an auctioneer.

II. ‘ And whereas drawbacks of the whole or part of duties paid upon certain goods and commodities, are allowed to the exporter on the due exportation thereof into the *British colonies in America*: And whereas it is expedient that the like drawbacks should be allowed on the exportation of such goods and commodities to the said settlement at Yucatan;’ be it therefore further enacted, That, from and after the said fifth day of July one thousand seven hundred and ninety, there shall be paid or allowed to the exporter or exporters of any goods or commodities which shall be exported to the said settlement of Yucatan, the like drawback of the duties of customs and excise as is now allowed on the exportation of such goods or commodities to the *British colonies or plantations in America*, on condition that the same shall be exported in such and the like manner, and under such and the like rules, regulations, provisions, restrictions, penalties, and

and forfeitures, as such goods or commodities are now subject and liable to, upon the exportation thereof, for a drawback to the *British* colonies or plantations in *America*: Provided also, that the like bond shall be given for the due exportation thereof, with further condition that the exporter thereof shall produce a certificate under the hands and seals of two *British* merchants, within the space of twelve calendar months from the exportation thereof, that the same have been duly landed there.

A further condition of the bond to be, that a certificate shall be produced under the hands and seals of two *British* merchants within twelve months.

Anno tricesimo

GEORGE III. Regis.

C A P. XXIX.

An Act for amending an Act, passed in the Twenty-seventh Year of the Reign of His present Majesty, intituled, 'An Act for allowing the ' Importation and Exportation of certain Goods, Wares, and Merchandize, in the Ports of Kingston, Savannah la Mar, Montego Bay, ' and Santa Lucea in the Island of Jamaica, in the Port of Saint ' George in the Island of Grenada, in the Port of Roleau in the Island ' of Dominica, and in the Port of Nassau in the Island of New Providence, One of the Bahama Islands, under certain Regulations and ' Restrictions;' and for regulating the Duties on the Importation of Goods and Commodities the Growth and Production of the Countries bordering on the Province of Quebec.

SECT. II. ' **A**ND whereas it is expedient that goods or commodities the growth or production of any of the countries bordering on the province of *Quebec*, and brought into the said province in conformity to the laws of that province, should be permitted to be imported into this kingdom, in the same manner and on the same terms and conditions as such goods and commodities are now imported from the said province of *Quebec*;' be it further enacted, That, from and after the first day of *July* one thousand seven hundred and ninety, all goods and commodities whatsoever, being the growth or production of any of the countries bordering on the province of *Quebec*, and brought by land or inland navigation into the said province, conformably to the regulations established by law in the said province for bringing in the same by land or inland navigation, from any of the countries bordering thereon, shall and may be imported into any part of *Great Britain* from the said province of *Quebec*, and the same respectively shall be admitted to entry and be charged with duty, or exempted from duty, in like manner as such goods and commodities respectively would be charged with, or exempted from duty, if the same were of the growth or production of the said province of *Quebec*, and were imported directly from thence into *Great Britain*; provided it shall appear, by certificate under the hands and seals of the collector and comptroller of the customs, and the naval officer there, that the same respectively were brought into the province of *Quebec*, conformably to the regulations established by law in the said province, by land or by inland navigation, from the countries bordering thereon, and specifying from what

Goods of the growth of the countries bordering on *Quebec*, brought into that province, may be imported from thence, and all shall be charged with, or exempted from duty, as if of the growth, &c. of *Quebec*, upon certificate of being so brought in conformably to the law there, Goods of the growth, &c. of the colonies in *America* are exempt from the auction duty on the first sale within twelve months, by or for the original importer or consignee 19 Geo. 3. c. 56. s. 15.

what places the same were respectively brought into the said province; and that the like rules, regulations, restrictions, and conditions, are observed and performed on their being imported into *Great Britain*, as are required for the like goods and commodities respectively imported into *Great Britain* from the said province of *Quebec*, and under and subject to the like conditions, penalties, and forfeitures, and to the like modes for recovery and application thereof.

Anno tricesimo

GEORGE III. Regis.

C A P. XXXVII.

An Act to continue Two Acts, made in the Twenty-eighth and Twenty-ninth Years of the Reign of His present Majesty, "for discontinuing, for a limited Time, the several Duties payable in Scotland upon Low Wines and Spirits, and upon Worts, Wash, and other Liquors, there used in the Distillation of Spirits, and for granting to his Majesty other Duties in lieu thereof; and for better regulating the Exportation of British-made Spirits from England to Scotland, and from Scotland to England; and to continue, for a limited Time, an Act made in the Twenty-sixth Year of the Reign of His present Majesty, "to discontinue, for a limited Time, the Payment of the Duties upon Low Wines and Spirits for Home Consumption; and for granting and securing the due Payment of other Duties in lieu thereof; and for the better Regulation of the making and vending British Spirits; and for discontinuing, for a limited Time, certain Imposts and Duties upon Rum and Spirits imported from the West Indies;" and for amending the said Act, made in the Twenty-ninth Year of His present Majesty's Reign.

Duties imposed by 27 Geo. 3. c. 13. (schedule F.) on wash made in England for extracting spirits for home consumption;

‘ **W**HEREAS the law herein-after mentioned has, by experience, been found useful and beneficial, and is near expiring:’ May it therefore please your Majesty that it may be enacted; and be it enacted by the King’s most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That the several duties of excise by an act made in the twenty-seventh year of the reign of his present Majesty, intituled, *An act for repealing the several duties of customs and excise, and granting other duties in lieu thereof, and for applying the said duties, together with the other duties composing the publick revenue; for permitting the importation of certain goods, wares, and merchandize, the produce or manufacture of the European dominions of the French King, into this kingdom; and for applying certain unclaimed monies, remaining in the exchequer for the payment of annuities on lives, to the reduction of the national debt, imposed for or in respect of fermented wort or wash brewed or made in that part of Great Britain called England, for extracting spirits for home consumption from any malt, corn, grain, or tilts, or any mixture with the same; and for or in respect of cyder or perry, or other wash or liquor brewed or made as aforesaid, from any sort or kind of British materials, except such as are before mentioned, or from*

any mixture therewith, for extracting spirits for home consumption, and for or in respect of fermented wort or wash brewed or made as aforesaid from melasses or sugar, or any mixture therewith, for extracting spirits for home consumption, and for or in respect of wash brewed or made as aforesaid from foreign refused wines, or foreign cyder, or wash prepared from foreign materials, except melasses and sugar, or any mixture therewith, for extracting spirits for home consumption, and which were, by an act made in the twenty-ninth year of the reign of his present Majesty, intituled, *An act for amending and continuing, for a limited time, an act made in the last session of Parliament, intituled, 'An act for discontinuing, for a limited time, the several duties payable in Scotland upon low wines and spirits, and upon worts, wash, and other liquors there used in the distillation of spirits, and for granting to his Majesty other duties in lieu thereof; and for better regulating the exportation of British-made spirits from England to Scotland, and from Scotland to England; and to continue, for a limited time, an act made in the twenty-sixth year of the reign of his present Majesty, "to discontinue, for a limited time, the payment of the duties upon low wines and spirits for home consumption, and for granting and securing the due payment of other duties in lieu thereof; and for the better regulation of the making and vending British spirits; and for discontinuing, for a limited time, certain imposts and duties upon rum and spirits imported from the West Indies;" and to revive and continue the said last mentioned act, continued from the fifth day of July one thousand seven hundred and eighty-nine, until and upon the fifth day of July one thousand seven hundred and ninety, shall be, and the same are hereby severally and respectively further continued from the fifth day of July one thousand seven hundred and ninety, until and upon the fifth day of July one thousand seven hundred and ninety-one; and the said duties shall severally and respectively be paid and payable by the several and respective makers and distillers of such wort, wash, cyder, perry, or other liquor respectively, at such times, and in such manner, and under such penalties and forfeitures, as the said duties by the said act imposed and hereby continued were severally and respectively payable by law, under or by virtue of an act, made in the twenty-sixth year of the reign of his present Majesty, intituled, *An act to discontinue, for a limited time, the payment of the duties upon low wines and spirits for home consumption, and for granting and securing the due payment of other duties in lieu thereof; and for the better regulation of the making and vending British spirits; and for discontinuing, for a limited time, certain imposts and duties upon rum and spirits imported from the West Indies; or any other act or acts of Parliament in force immediately before the passing of an act made in the twenty-eighth year of the reign of his said Majesty, intituled, *An act for discontinuing, for a limited time, the several duties payable in Scotland upon low wines and spirits, and upon worts, wash, and other liquors, there used in the distillation of spirits, and for granting to his Majesty other duties in lieu thereof; and for better regulating the exportation of British-made spirits from England to Scotland, and from Scotland to England; and to continue, for a limited time, an act made in the twenty-sixth year of the reign of his present Majesty, "to discontinue, for a limited time, the payment of the duties upon low wines and spirits for home consumption; and for granting and securing the due payment of other duties in lieu thereof; and for the better regulation of the making and vending British spirits; and for discontinuing, for a limited time, certain imposts and duties upon rum and spirits imported from the West Indies."***

II. 'And whereas by the said act, made in the twenty-ninth year of his present Majesty's reign, it was enacted, That for the making,

which, by 29 Geo. 3. c. 45. §. 1. (not in this collection), were continued to July 5, 1790; further continued to July 5, 1791.

Continued to July 5, 1791, by 31 Geo. 3. c. 1. §. 2; and additional duties granted for a limited time by the same act, §. 1.

These duties payable in such manner, &c. as under 25 Geo. 3. c. 73;

or any other act in force immediately before 28 Geo. 3. c. 46.

The two last mentioned acts (except such parts as are repugnant to, or repealed by the subsequent acts) continued to 5 July 1791, §. 9.

29 Geo. 3. c. 45. §. 2. (Residues and compounds to be allowed

permits, not exceeding the rate of 142 gallons for 100 gallons of raw spirits at 1 to 10;—
f. 2. stock to be cast at 1 in 4 7-16th, and any excess forfeited, and 50 l.; —*f. 3.* none to be sent out stronger than 1 in 6; —and
f. 4. the allowance to be cut off if not used when stock taken.
(These clauses are not in this collection).

unto the rectifiers and compounders of spirits, a fair allowance for that increase by water, sugar, syrup, or fruit, which was necessary to render their spirits fit for consumption, there should be allowed permits for the sending out any number of gallons, not exceeding the rate or proportion of one hundred and forty-two gallons of *British* brandy, rectified *British* spirits, or compounds, for every one hundred gallons of raw *British* spirits which they respectively should have received from any distiller or distillers of *British* spirits (not being a rectifier or rectifiers) of the strength of one to ten over hydrometer proof, or which they should respectively have made at the strength last aforesaid; and that within thirty days next after the commencement of the said act, and afterwards once in every three months at the least, the officers of excise should take an account of the stock of *British* brandy, rectified *British* spirits, raw *British* compounds, and other *British* spirits, of all and every rectifier and rectifiers, and compounder and compounders of spirits (whether a maker or makers of spirits or not); and if, on taking any such account, the stock so taken, added to the quantity of spirits for which permits should have been granted to such rectifier or rectifiers, or compounder or compounders, since the time of taking the last preceding account of such stock, should be found to exceed the quantity of spirits found by the officer or officers of excise in such stock, at the time of taking the last preceding account of such stock by the officer or officers of excise, added to the quantity since received by permit from any distiller or distillers of *British* spirits (not being a rectifier or rectifiers of *British* spirits) at the strength of one to ten over hydrometer proof, or made by such rectifier or rectifiers, or compounder or compounders, at the strength last aforesaid, with the allowance of forty-two gallons on every one hundred gallons so made or received, casting or computing such stock at the strength of one in four and seven sixteenths under hydrometer proof, a quantity of spirits equal to the quantity of spirits so found in excess, should be forfeited, and should and might be seized by any officer or officers of excise, from and out of such stock, and the person or persons in whose stock such quantity of spirits so found in excess should be discovered or found, should forfeit the sum of fifty pounds; and that no rectifier or rectifiers, or compounder or compounders of spirits, should sell or send out any *British* brandy, *British* rectified spirits, *British* compounds, or other *British* spirits, of any greater or higher strength than that of one in six under hydrometer proof; and if any such rectifier or rectifiers, or compounder or compounders, should sell or send out any *British* brandy, *British* rectified spirits, *British* compounds, or other *British* spirits, of any greater or higher degree of strength than that of one in six under hydrometer proof, all such *British* brandy, *British* rectified spirits, *British* compounds, or other *British* spirits, should be forfeited, and should and might be seized by any officer or officers of excise, together with the casks and vessels containing the same respectively; and that if, on taking any such account of the stock of any such rectifier or rectifiers, or compounder or compounders, it should appear that such rectifier or rectifiers, or compounder or compounders, had not actually made use of the whole of the said allowance, so by the said act granted, so much thereof as should appear not to have been made use of, deducting therefrom so much as would be sufficient to reduce the stock then found on hand to the strength of one in four and seven sixteenths under hydrometer proof, should be cut off from his, her, or their credit: And whereas it is expedient to repeal the said recited clauses; be it therefore enacted by the authority aforesaid, That the said recited clauses shall be, and the same are hereby repealed;

repealed; and for the making unto the rectifiers and compounders of spirits a fair allowance for that increase by water, sugar, syrup, or fruit, which is necessary to render their spirits fit for consumption, there shall be allowed permits for the sending out any number of gallons, not exceeding the rate or proportion of one hundred and fifty gallons of *British* brandy, rectified *British* spirits or compounds, for every one hundred gallons of raw *British* spirits which they respectively shall have received from any distiller or distillers of *British* spirits (not being a rectifier or rectifiers) of the strength of one to ten over hydrometer proof, or which they shall respectively have made at the strength last aforesaid.

Permits to be allowed
remitted at the rate
of 150 gallons for
every 100 of raw
British spirits received
or made, at 1 to
10.
By 24 Geo. 3. Stat. 2.
c. 26. s. 16. the al-
lowance was 140 per
cent. 3 and (1. 14 &
19.) the strength per
100 of spirits
for sending out and casting stock, 1 in 10. — By 26 Geo. 3. c. 73. s. 29. allowance 145, and (1. 28 & 31.) strength
for sending out and casting stock, 1 in 8. — By 28 Geo. 3. c. 16. s. 72, 73, & 74. it was 142, and 1 in 6 both
for sending out and casting. (These clauses being repealed are not in this collection).

III. And be it further enacted by the authority aforesaid, That, within thirty days next after the commencement of this act, and afterwards once in every three months at the least, the officers of excise shall take an account of the stock of *British* brandy, rectified *British* spirits, raw *British* spirits, compounds, and other *British* spirits, of all and every rectifier and rectifiers, and compounder and compounders of spirits (whether a maker or makers of spirits or not); and if on taking any such account, subsequent to the first account taken under or by virtue of this act, the stock so taken, added to the quantity of spirits for which permits shall have been granted to such rectifier or rectifiers, or compounder or compounders, since the time of taking the last preceding account of such stock, shall be found to exceed the quantity of spirits found by the officer or officers of excise in such stock at the time of taking the last preceding account of such stock by the officer or officers of excise, added to the quantity since received by permit from any distiller or distillers of *British* spirits (not being a rectifier or rectifiers of *British* spirits) at the strength of one to ten over hydrometer proof, or made by such rectifier or rectifiers, or compounder or compounders, at the strength last aforesaid, with the allowance of fifty gallons on every one hundred gallons so made or received, casting or computing such stock at the strength of one in three and three-fourths under hydrometer proof, a quantity of spirits equal to the quantity of spirits so found in excess shall be forfeited, and shall and may be seized by any officer or officers of excise from and out of such stock; and the person or persons in whose stock such quantity of spirits, so found in excess, shall be discovered or found, shall also forfeit the sum of fifty pounds.

Officers to take an
account of the stock
of rectifiers once in
three months at least,
and if any excess
above the allowance
of 50 per cent. (pre-
ceding clause) be
found, casting the
stock at 1 in 3 3/4, it
shall be forfeited, and 50 l.
Spirits in separate
warehouses may be
taken as separate stock.
26 Geo. 3. c. 73. s. 35.
If still at work the
produce to be kept se-
parate, and added
when the rest is taken.
Same act, l. 37.
Fixed casks to be en-
tered, gauged, and
inbed, on forfeiture,
with the liquor and
100 l. Same act, s. 38.
Movable casks for
keeping or sending
out to have their full
measures painted or
cut on them, 50 l. Same
clause.
Casks to be fill'd up,
on 12 hours notice of
stocking, except one of
each sort of spirits;
and each sort to be
kept separate for six
hours, 100 l. Same
act, s. 39.

The true strength and quantity of spirits mixed with sugar, fruit, &c. on like notice, to be marked on each cask, on
forfeiture, and 50 l. Same act, s. 33.

Spirits of wine kept separate to be debited at 200 of British spirits for 100 of spirits of wine. Same act, s. 32.

Spirits stronger than 1 to 2 over hydrometer proof, to be deemed spirits of wine. Same act, s. 44.

No credit for more than the actual quantity removed under any permits, except it be from the maker not being a rectifier,
or for Scotch spirits, which must be reduced within a limited time in officer's sight. See the same act, s. 40.

George Bishop's credit for Mansfield geneva to be calculated at 1 in 6. See 28 Geo. 3. c. 46. s. 64, 65, & 66.

Bringing in spirits. See 6 Geo. 1. c. 21. s. 13.

Samples. 26 Geo. 3. c. 73. s. 36. — Sending out in general. This act, s. 6.

V. And be it further enacted by the authority aforesaid, That if on taking any such account of the stock of any such rectifier or rectifiers, or compounder or compounders, it shall appear that such rectifier or rectifiers, or compounder or compounders, has or have not actually made use of the whole of the said allowance so by this act granted, so much thereof as shall not appear to have been made use of, deducting therefrom so much as will be sufficient to reduce the stock then found on hand to the strength of one in three and three fourths under hydrometer proof, shall be cut off from his, her, or their credit; any thing herein-before contained to the contrary thereof in anywise notwithstanding.

If on taking stock
any part of the al-
lowance shall appear
not to have been
used, it shall be taken
from the rectifier's
credit.

If rectifiers sell or send out spirits of a greater strength than 1 in 5 under hydrometer proof, they shall be forfeited, and treble the value, or 50*l*. at the election of the prosecutor, the value to be taken at the best price in London.

Spirits of wine of a higher strength than 1 in 5 may be sent out, but not more than 120 gallons to one person in the same day. See 26 Geo. 3. c. 73. s. 32.

George Byshop not to sell or send out Maidenstone geneva stronger than 1 in 6. 28 Geo. 3. c. 46. s. 65.

Distillers not to send out spirits stronger than 1 to 10, on forfeiture. 26 Geo. 3. c. 73. s. 31.

Dealers not to have British spirits, or mixtures therewith, in their custody, stronger than 1 in 8, on forfeiture. Same act, s. 34.

Rectifier or dealer not to sell or send out, or have in custody foreign spirits, or mixtures therewith, of less strength than 1 in 6, except shrub, cherry or raspberry brandy, on forfeiture. Same act, s. 31.

How penalties may be sued for, and how to be divided.

Summary jurisdiction. 12 Car. 2. c. 24. s. 45 & 46.

GENERAL ISSUE and treble costs, in all excise cases, and actions against officers limited to three months, with notice and other regulations. 28 Geo. 3. c. 37. s. 23, and the following clauses.

21 Geo. 3. c. 55. s. 30. (Increase in dealer's stock of British spirits not forfeited, if by mixing with water in presence of the officer).

VI. And be it further enacted by the authority aforesaid, That no rectifier or rectifiers, or compounder or compounders of spirits, shall sell or send out any *British* brandy, *British* rectified spirits, *British* compounds, or other *British* spirits, of any greater or higher degree of strength than that of one in five under hydrometer proof; and if any such rectifier or rectifiers, or compounder or compounders, shall sell or send out any *British* brandy, *British* rectified spirits, *British* compounds, or other *British* spirits, of any greater or higher degree of strength than that of one in five under hydrometer proof, all such *British* brandy, *British* rectified spirits, *British* compounds, or other *British* spirits, together with the casks or vessels containing the same, shall be forfeited, and shall and may be seized by any officer or officers of excise; and any such rectifier or rectifiers, or compounder or compounders, who shall sell or send out any such *British* brandy, *British* rectified spirits, *British* compounds, or other *British* spirits, of any greater or higher degree of strength than that of one in five under hydrometer proof, shall also forfeit and lose treble the value of such *British* brandy, *British* rectified spirits, *British* compounds, or other *British* spirits, which shall be sold or sent out of a greater or higher degree of strength than that of one in five under hydrometer proof, or the sum of fifty pounds in the whole, at the election of his Majesty's attorney general, or the person or persons who shall sue for the same, the single value of such *British* brandy, *British* rectified spirits, *British* compounds, or other *British* spirits respectively, to be deemed and taken to be according to, and at the rate and rates, price and prices, at which the best *British* brandy, *British* rectified spirits, *British* compounds, or other *British* spirits, do or shall bear or sell for in London at the time when such penalty shall be incurred.

VII. And be it further enacted by the authority aforesaid, That all fines, penalties, and forfeitures, imposed by this act, shall be sued for, recovered, levied, or mitigated, by such ways, means, or methods, as any fine, penalty, or forfeiture, may be sued for, recovered, levied, or mitigated, by any law or laws of excise, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at Westminster, or in the court of exchequer in Scotland respectively; and that one moiety of every such fine, penalty, or forfeiture, shall be to his Majesty, his heirs, or successors, and the other moiety to him or them who shall inform, discover, or sue for the same.

VIII. And whereas by an act, made in the twenty-first year of the reign of his present Majesty, intituled, *An act for repealing the duties payable upon chocolate made in Great Britain, and for granting certain inland duties upon cocoa nuts in lieu thereof; for the better and more effectual securing the revenue of excise, and of the inland duties under the management of the commissioners of excise, and for preventing frauds therein; for the more punctual and ready payment of the allowances to be made to brewers out of the additional duties imposed on malt; and for rectifying a mistake in an act, made in this present session of Parliament, with respect to the exempting of candles from the additional duty of five pounds per centum upon the duties of excise, imposed by the said act*, it is provided and enacted, That any increase discovered by any officer or officers of excise in the stock or stocks of any dealer in or seller of *British* spirituous liquors, over and above the quantity which the officer found in such dealer's or seller's custody at the time of the last preceding survey upon such dealer or seller, shall not be forfeited, if the owner thereof shall make it appear that such increase was made by mixing water with and amongst some of his said stock

of *British*-made spirituous liquors, in the presence of the officer of excise of the division or place where such increase shall be found; any thing in the said act before contained to the contrary notwithstanding: And whereas it is expedient to repeal so much of the said act as is herein before recited; be it therefore enacted by the authority aforesaid, That so much of the said recited act as provides and enacts, That any increase, discovered by any officer or officers of excise in the stock or stocks of any dealer in or seller of *British* spirituous liquors, over and above the quantity which the officer found in such dealer's or seller's custody at the time of the last preceding survey upon such dealer or seller, shall not be forfeited, if the owner thereof shall make it appear that such increase was made by mixing water with and amongst some of his said stock of *British*-made spirituous liquors in the presence of the officer of excise of the division or place where such increase shall be found, shall be, and the same is hereby repealed.

The recited clause repealed.

IX. And be it further enacted by the authority aforesaid, That so much of the said act, made in the twenty-ninth year of the reign of his present Majesty as enacts, That the said act made in the twenty-sixth year of the reign of his present Majesty, except such parts thereof as are repugnant to the said act made in the twenty-eighth year of the reign of his present Majesty; and also so much thereof as enacts, That the said act made in the twenty-eighth year of the reign of his said Majesty, except such parts thereof as are expressly repealed by the said act made in the twenty-ninth year of the reign of his present Majesty, shall, from and immediately after the fifth day of July one thousand seven hundred and eighty-nine, be revived, and continued until and upon the fifth day of July one thousand seven hundred and ninety, shall, from and immediately after the said fifth day of July one thousand seven hundred and ninety, continue in full force and effect until and upon the fifth day of July one thousand seven hundred and ninety-one.

29 Geo. 3. c. 45. s. 7. (For continuing 26 Geo. 3. c. 73, and 28 Geo. 3. c. 46, except such parts as are repealed), continued till July 5, 1791.

This act (30 Geo. 3.), and such parts of 26, 28, and 29 Geo. 3. as are continued by this act, continued till 5th July, 1793. 31 Geo. 3. c. 1. s. 9.

Anno tricesimo

GEORGE III. Regis.

C A P. XXXVIII.

An Act for repealing the Duties upon Licences for retailing Wine and Sweets, and upon Licences for retailing distilled Spirituous Liquors, and for granting other Duties in lieu thereof.

WHEREAS by an act, made in the ninth year of the reign of her late Majesty Queen Anne, for charging certain new duties on stamped vellum, parchment, and paper, and for other purposes therein mentioned, it was enacted, That there should be, throughout the kingdom of Great Britain, raised, levied, collected, and paid unto and for the use of her Majesty, her heirs and successors, for every piece of vellum or parchment, or sheet or piece of paper, on which should, at any time or times within or during the term therein in that behalf mentioned, be ingrossed or written any licence for retailing of wine, the sum of four shillings: And whereas the said duty is, by another act passed in the third year of

9 Ann. c. 23. s. 23. (Stamp duty of 4s. on licences for retailing wine).

3 Geo. 1. c. 7. s. 1. (That duty made perpetual).

30 Geo. 2. c. 19. s. 1.
(Additional duties on
such licences, and pe-
nalty 160 l.)

the reign of King *George* the first, made perpetual: And whereas, by another act made in the thirtieth year of the reign of his late Majesty King *George* the second, for granting to his Majesty (amongst other rates and duties therein mentioned) several rates and duties upon licences for retailing wine, it was enacted, That, from and after the fifth day of *July* one thousand seven hundred and fifty-seven, there should be raised, levied, collected, and paid, throughout the kingdom of *Great Britain*, unto and for the use of his Majesty, his heirs and successors, for every piece of vellum or parchment, or sheet or piece of paper, on which should be ingrossed, written, or printed, any licence for retailing of wine, to be granted to any person who should not take out either a licence for retailing of spirituous liquors, or a licence for retailing of beer, ale, or other exciseable liquors, over and above all other rates and duties payable by virtue of any former act or acts of Parliament imposing any duties on stamped vellum, parchment, and paper, an additional duty of five pounds; for every piece of vellum or parchment, or sheet or piece of paper, on which should be ingrossed, written, or printed, any licence for retailing of wine, to be granted to any person who should take out a licence for retailing beer, ale, and other exciseable liquors, but should not take out a licence for retailing of spirituous liquors, over and above all other rates and duties payable by virtue of any former act or acts of Parliament imposing any duties on stamped vellum, parchment, and paper, an additional duty of four pounds; and for every piece of vellum or parchment, or sheet or piece of paper, on which should be ingrossed, written, or printed, any licence for retailing of wine, to be granted to any person who should also take out a licence for retailing of spirituous liquors, over and above all other rates and duties payable by virtue of any former act or acts of Parliament imposing any duties on stamped vellum, parchment, and paper, an additional duty of forty shillings; and it was by the said last-mentioned act provided and enacted, That, in all cases where a duty of five pounds was therein before directed to be paid on a licence for retailing wine, a duty of three pounds six shillings and eight-pence, and no more, should be paid for a licence to retail wine in that part of *Great Britain* called *Scotland*; and that in all cases where a duty of four pounds was therein before directed to be paid for such licence, a duty of two pounds thirteen shillings and four-pence, and no more, should be paid for a licence to retail wine in that part of *Great Britain* called *Scotland*; and that in all cases where a duty of two pounds was therein before directed to be paid for every such licence, a duty of one pound six shillings and eight-pence, and no more, should be paid for a licence to retail wine in that part of *Great Britain* called *Scotland*; any thing in that act contained to the contrary thereof in anywise notwithstanding: And it was by the said last-mentioned act enacted, That, from and after the fifth day of *July* one thousand seven hundred and fifty-seven, no person whatsoever, unless he should be authorized and enabled in the manner therein-after prescribed, should sell or utter by retail, (that is) by the pint, quart, pottle, or gallon, or by any other greater or less retail measure, or in bottles in any less quantity than should be equal to the measure of the cask or vessel in which the same should have been, or might lawfully be imported, any kind of wine or wines, or any liquor called or reputed *Wine*, upon pain to forfeit for every such offence the sum of one hundred pounds: And whereas, by a clause in another act, made in the thirty-first year of the reign of his said late Majesty, for obliging the retailers of wines commonly called *Sweets* or *Made Wines*, to take out a wine

licence,

31 Geo. 2. c. 31. s. 7.
(Licence for retailing
sweets on penalty of
100 l.)

licence, after reciting the said act of the thirtieth of his said late Majesty, as herein-before is recited, and reciting, that great frauds might easily be practised in case the retailers of certain liquors made in this kingdom, commonly called *Sweets* or *Made Wines*, should not be, equally with the retailers of other kinds of wine, obliged to take out such licences for retailing wine, it was enacted, That, from and after the fifth day of *July* one thousand seven hundred and fifty-eight, no person whatsoever, unless he should be authorized and enabled by having taken out the licence in the said recited act directed, subject to the payment of such duties as were therein respectively charged upon such licences to sell wine by retail, should sell or utter by any retail measure, or in bottles in any quantity less than twenty-five gallons, any kind of liquor made in *Great Britain* by infusion, fermentation, or otherwise, from foreign fruit or sugar, or from *British* fruit or sugar, or from fruit or sugar mixed with any other ingredients, commonly called *Sweets* or *Made Wines*, or any kind of liquor made in *Great Britain*, and known by the name of *Sweets* or *Made Wines*, of whatsoever materials, or in whatsoever manner the same might be made, upon pain to forfeit for every such offence one hundred pounds: And whereas by another act, made in the twenty-sixth year of the reign of his present Majesty, for granting to his Majesty additional duties upon sweets, and for ascertaining the duties upon licences to be taken out by persons dealing in sweets, reciting, that it was then expedient that separate licences should be granted to the venders of foreign wines imported, and to the venders of sweets or *British*-made wines, it was enacted, That, from and after the fifth day of *July* one thousand seven hundred and eighty-six, it should and might be lawful to and for his Majesty's commissioners of stamps, or any two of them, to grant upon any piece of vellum or parchment, or sheet or piece of paper, any licence for selling of sweets or *British*-made wines by any retail measure, to any person or persons applying for the same (although such person or persons should not have a spirituous liquor or ale licence), stamped or marked with a stamp or mark of two pounds and four shillings; and all and every person and persons selling *British*-made wines only under such licences should be freed and discharged from any penalty by the acts therein mentioned imposed for selling wine under licences not stamped as by the said acts were directed: And whereas by another act, made in the twenty-eighth year of the reign of his present Majesty, to prevent the sale of sweets for consumption in the houses of retailers thereof, who shall not have licences to sell beer or ale, and for other purposes therein mentioned, reciting so much of the said act made in the twenty-sixth year of the reign of his present Majesty as is herein-before recited; and that it was expedient to restrain the selling *British* wines or sweets for consumption in the houses of retailers thereof to such persons only as should have obtained as well a licence for selling beer and ale, as a licence for the sale of *British*-made wines, it was enacted, That, from and after the fifth day of *July* one thousand seven hundred and eighty-eight, no person should, by virtue of any licence for the sale of *British*-made wines or sweets, be entitled to sell such wines or sweets, for consumption in his or her own house, unless such person should also have obtained a licence for selling beer and ale: And whereas it is apprehended, that if the said recited duties were repealed, and other duties imposed in lieu thereof upon licences to be granted by the commissioners, collectors, and supervisors of excise, in *England* and *Scotland* respectively, to persons retailing foreign wine, or *British*-made wines or sweets, such last mentioned duties would be more conveniently and effectually managed

26 Geo. 3. c. 74. s. 8.
 (Licences may be granted for retailing sweets to persons who have not a spirituous liquor or ale licence).

and 28 Geo. 3. c. 39.
 s. 32. (No person entitled by any licence to sell sweets for consumption in his own house, unless he has an ale licence).

The recited duties under the management of the commissioners of stamps to cease.

N. B. The clauses recited are not in the present collection.

16 Geo. 2. c. 8. s. 8.
(Duty of 20s. on licences to retail spirits.)

24 Geo. 2. c. 40. s. 5.
(20s. more for such licences.)

19 Geo. 3. c. 25. s. 3;
21 Geo. 3. c. 17. s. 1;
22 Geo. 3. c. 66. s. 2;
(Three five per cent. on the produce of the before mentioned duties); and

27 Geo. 3. c. 30. s. 1.
(not in this collection).
New duties from 21.
8s. to 41. 16s. according to the rate to the house tax.

‘ managed and collected;’ be it therefore enacted by the King’s most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That, from and after the tenth day of *October*, one thousand seven hundred and ninety, the said recited duties, under the management of the said commissioners of stamps, by the said acts imposed upon vellum, parchment, or paper, on which shall be ingrossed, written, or printed, any such licence as aforesaid, shall cease and determine.

II. ‘ And whereas, by another act made in the sixteenth year of the reign of his said late Majesty King *George* the second, (intituled, *An act for repealing certain duties on spirituous liquors, and on licences for retailing the same; and for laying other duties on spirituous liquors, and on licences to retail the said liquors*), it was enacted, That, from and after the twenty-fifth day of *March* one thousand seven hundred and forty-three, no person or persons whatsoever should presume, by him, her, or themselves, or by any other person or persons whatsoever employed by him; her, or them, or for his, her, or their benefit, to retail any brandy, rum, arrack, usquebaugh, geneva, aqua-vitae, or any other distilled spirituous liquors or strong waters, unmixed, or mixed with themselves, or any other ingredients, and by whatsoever name or names they were or might by called, publicly or privately, without first taking out a licence for that purpose in manner thereafter directed, within ten days at least before he, she, or they should retail the same, for which he, she, or they should, immediately upon taking out thereof, pay down for the same the sum of twenty shillings, in manner in the said act directed:’ And whereas, by another act made in the twenty-fourth year of the reign of his said late Majesty King *George* the second, amongst other things, *for granting to his Majesty an additional duty upon spirituous liquors, and upon licences for retailing the same*, it was enacted, That there should, from and after the twenty-fifth day of *March* one thousand seven hundred and fifty-two, be raised, levied, collected, and paid, unto his Majesty, his heirs and successors, an additional duty of twenty shillings *per annum* for every licence that should be taken out by any person or persons for the retailing spirituous liquors, pursuant to the directions of the said last mentioned act made in the sixteenth year of his said late Majesty King *George* the second: And whereas, by three several other acts of Parliament, made in the nineteenth, twenty-first, and twenty-second years of the reign of his present Majesty, respectively granting to his Majesty additional duties upon the produce of the several duties under the management of the respective commissioners of the customs and excise in *Great Britain*, three several additional duties or imposts of five pounds *per centum*, five pounds *per centum*, and five pounds *per centum*, became charged upon the produce and amount of the said several duties of twenty shillings, and twenty shillings, imposed by the said acts of the sixteenth and twenty-fourth years of the reign of his said late Majesty King *George* the second: And whereas, by another act, made in the twenty-seventh year of the reign of his present Majesty, *for laying additional duties upon licences to be taken out by persons dealing by retail in spirituous liquors*, it was enacted, That, from and after the fifth day of *July* one thousand seven hundred and eighty-seven, there should be raised, levied, collected, and paid, unto and for the use of his Majesty, his heirs and successors, the several and respective sums in the said act in that behalf mentioned, for and upon all licences to be taken out annually, in manner therein-after mentioned, by all persons who should retail any distilled spirituous liquors or strong waters

‘ within

‘ within *Great Britain* : And whereas it is expedient to repeal the said
 ‘ recited duties by the said several acts, made in the sixteenth and
 ‘ twenty-fourth years of the reign of his said late Majesty King *George*
 ‘ the second, imposed, for or in respect of licences for the retailing of
 ‘ distilled spirituous liquors, as well as the said additional duties or
 ‘ imposts charged thereon by the said acts, made in the nineteenth,
 ‘ twenty-first, and twenty-second years of the reign of his present Ma-
 ‘ jesty, and also the said duties by the said act, made in the twenty-
 ‘ seventh year of the reign of his said present Majesty, imposed, for or
 ‘ in respect of the licences therein mentioned, and in lieu thereof to
 ‘ impose other duties on licences to be taken out by persons who shall
 ‘ retail distilled spirituous liquors or strong waters, according to the
 ‘ directions of this act ;’ be it therefore further enacted by the authority
 aforesaid, That, from and after the tenth day of *October* one thou-
 sand seven hundred and ninety, the said recited duties, by the said
 several acts, made in the sixteenth and twenty-fourth years of the reign
 of his said late Majesty King *George* the second, imposed, for or in
 respect of licences for the retailing distilled spirituous liquors or strong
 waters, as well as the said additional duties or imposts charged thereon
 by the said acts made in the nineteenth, twenty-first, and twenty-second
 years of the reign of his present Majesty, and also the said duties by
 the said act, made in the twenty-seventh year of the reign of his said
 present Majesty, imposed, for or in respect of the licences therein
 mentioned, shall cease and determine.

The recited duties
under the last men-
tioned six acts, to
cease ;

III. Provided always nevertheless, and be it further enacted by the
 authority aforesaid, That nothing herein-before contained shall extend,
 or be deemed or construed to extend, to any arrears of the said re-
 spectively recited duties which may, on the said tenth day of *October*
 one thousand seven hundred and ninety, remain unpaid, or to any fine,
 penalty, or forfeiture, fines, penalties, or forfeitures relating thereto
 respectively, which shall have been incurred at any time before or on the
 said tenth day of *October* one thousand seven hundred and ninety ; any
 thing herein-before contained to the contrary thereof in anywise not-
 withstanding.

except as to arrears
and fines.

VI. And be it further enacted by the authority aforesaid, That,
 from and after the said tenth day of *October* one thousand seven hun-
 dred and ninety, all and every person or persons who shall retail foreign
 wine, or *British*-made wines, or sweets, or distilled spirituous liquors
 or strong waters, shall, before he, she, or they shall retail any foreign
 wine, or any *British*-made wines or sweets, or any distilled spirituous
 liquors or strong waters, take out such licence herein-after mentioned,
 as the case may require, authorizing such person or persons to retail
 foreign wine, or *British*-made wines or sweets, or distilled spirituous
 liquors or strong waters, as the case may require ; which licences re-
 spectively shall be granted in manner herein-after mentioned ; that is
 to say, If any such licence shall be taken out within the limits of the
 chief office of excise in *London*, the same shall be granted under the
 hands and seals of two or more of the commissioners of excise in *Eng-*
land for the time being, or of such persons as they the said com-
 missioners of excise, or the major part of them for the time being,
 shall from time to time appoint for that purpose ; but if any such
 licence shall be taken out in any part of the kingdom of *England* not
 within the said limits, the same shall be granted under the respective
 hands and seals of the several collectors and supervisors of excise within
 their respective collections and districts ; and in case any such licence
 shall be taken out within the limits of the city of *Edinburgh*, the same
 shall be granted under the hands and seals of two or more of the com-
 missioners of excise in *Scotland* for the time being ; or if any such licence

Retailers of wine,
sweets, and spirits to
take out new licen-
ces.

*Licence to wholesale
dealers in spirits, and
makers of sweets.* 24

Geo. 3. stat. 2. c. 41.

*J. 1. — Wholesale
dealers in wine.* 26

Geo. 3. c. 59 §. 8.

*See who shall be
deemed retailers, This
act, §. 15.*

*Exemptions, §. 11,
12, & 13.*

*Licences to be grant-
ed within the limits
of the chief office by
two commissioners or
persons appointed by
commissioners :*

*Elsewhere in England
under the hands and
seals of collector and
superintendent :*

In Scotland by whom.

Such persons to grant licences, the persons who apply first paying as follows; viz.

shall be taken out in that part of Great Britain called Scotland out of the said limits of the city of Edinburgh, then the same shall be granted under the respective hands and seals of the several collectors and supervisors of excise in Scotland within their respective collections and districts: And the said commissioners of excise in England and Scotland respectively, or any two or more of them respectively, and the persons to be appointed by the said commissioners of excise in England, or the major part of them, and also all such collectors and supervisors are hereby respectively authorized and required to grant such licences to the persons who shall apply for the same, on the person or persons applying for the same first paying for such licences the several sums of money following; that is to say;

For every licence to retail foreign wine in England, if the party has not a spirits or beer licence, 5*l.* 4*s.*:

For every licence which shall be granted to authorize any person or persons to retail foreign wine in that part of Great Britain called England, and who shall not have an excise licence for retailing distilled spirituous liquors or strong waters, or a licence for retailing of beer, ale, or other exciseable liquors, the sum of five pounds four shillings:

If the party has a beer licence, but not one for spirits, 4*l.* 4*s.*:

For every licence which shall be granted to authorize any person or persons to retail foreign wine in that part of Great Britain called England, and who shall take out a licence for retailing beer, ale, and other exciseable liquors, but shall not have an excise licence for retailing of distilled spirituous liquors or strong waters, the sum of four pounds four shillings:

If he has also a spirits licence, 2*l.* 4*s.*:

For every licence which shall be granted to authorize any person or persons to retail foreign wine in that part of Great Britain called England, and who shall also have an excise licence for retailing distilled spirituous liquors or strong waters, the sum of two pounds four shillings:

For every licence to retail British-made wines in any part of Great Britain, 2*l.* 4*s.*:

For every licence which shall be granted to authorize any person or persons to retail British-made wines or sweets, either in that part of Great Britain called England, or in that part of Great Britain called Scotland, the sum of two pounds four shillings:

No person entitled by any licence to sell sweets for consumption in his own house, unless he has also a beer licence. 28 Geo. 3. c. 37. s. 32.

For every licence to retail foreign wines in Scotland, if the party has not a spirits or beer licence, 3*l.* 6*s.* 8*d.*:

For every licence which shall be granted to authorize any person or persons to retail foreign wine in that part of Great Britain called Scotland, and who shall not have an excise licence for retailing distilled spirituous liquors or strong waters, or a licence for retailing of beer, ale, or other exciseable liquors, the sum of three pounds six shillings and eight-pence:

If he has a beer licence, but not one for spirits, 2*l.* 13*s.* 4*d.*:

For every licence which shall be granted to authorize any person or persons to retail foreign wine in that part of Great Britain called Scotland, and who shall take out a licence for retailing beer, ale, or other exciseable liquors, but shall not have an excise licence for retailing distilled spirituous liquors or strong waters, the sum of two pounds thirteen shillings and four-pence:

If he has also a spirits licence, 1*l.* 6*s.* 8*d.*:

For every licence which shall be granted to authorize any person or persons to retail foreign wine in that part of Great Britain called Scotland, and who shall also have an excise licence for retailing distilled spirituous liquors or strong waters, the sum of one pound six shillings and eight-pence:

For every licence to retail spirits in Great Britain, 4*l.* 14*s.* if the party's house be rated under 15*l.* by 19 Geo. 3. c. 59. (not in this collection), for imposing duties on inhabited houses.

And for every licence which shall be granted to authorize any person or persons to retail distilled spirituous liquors or strong waters in any part of Great Britain, the sum of four pounds and fourteen shillings;—If the dwelling-house in which such person shall reside, or retail such distilled spirituous liquors or strong waters, at the time of taking out such licence, shall not, together with the offices, courts, yards, and gardens therewith occupied, be rated, under the authority of an act made in the nineteenth year of the reign of his present Majesty, for imposing duties on inhabited houses, at a rent of fifteen pounds per annum or upwards:

Former spirit licences. See 16 Geo. 2. c. 8. s. 8.

If such dwelling-house shall, together with the offices, courts, yards, and gardens therewith occupied, be rated as aforesaid at fifteen pounds per annum or upwards, and under twenty pounds, then such person or persons shall take out a licence as aforesaid, and pay for the same the sum of five pounds and two shillings :

If rated at 15 l. and under 20 l.—5 l. 2 s. 1

If such dwelling-house shall, together with the offices, courts, yards, and gardens therewith occupied, be rated as aforesaid at twenty pounds per annum or upwards, and under twenty-five pounds, then such person or persons shall take out a licence as aforesaid, and pay for the same the sum of five pounds and ten shillings :

If at 20 l. and under 25 l.—5 l. 10 s. 1

If such dwelling-house shall, together with the offices, courts, yards, and gardens therewith occupied, be rated as aforesaid at twenty-five pounds per annum or upwards, and under thirty pounds, then such person or persons shall take out a licence as aforesaid, and pay for the same the sum of five pounds and eighteen shillings :

If at 25 l. and under 30 l.—5 l. 18 s. 1

If such dwelling-house shall, together with the offices, courts, yards, and gardens therewith occupied, be rated as aforesaid at thirty pounds per annum or upwards, and under forty pounds, then such person or persons shall take out a licence as aforesaid, and pay for the same the sum of six pounds and six shillings :

If at 30 l. and under 40 l.—6 l. 6 s. 1

If such dwelling-house shall, together with the offices, courts, yards, and gardens therewith occupied, be rated as aforesaid at forty pounds per annum or upwards, and under fifty pounds, then such person or persons shall take out a licence as aforesaid, and pay for the same the sum of six pounds and fourteen shillings :

If at 40 l. and under 50 l.—6 l. 14 s. 1

And if such dwelling-house shall, together with the offices, courts, yards, and gardens therewith occupied, be rated as aforesaid at fifty pounds per annum or upwards, then such person or persons shall take out a licence as aforesaid, and pay for the same the sum of seven pounds and two shillings.

And if at 50 l. or upwards, 7 l. 2 s.

VII. And be it further enacted by the authority aforesaid, That the said several sums of money by this act directed to be paid for such licences respectively, shall be paid to such persons as are herein-after in that behalf respectively mentioned; that is to say, such thereof as shall be paid for licences which shall be taken out within the limits of the chief office of excise in *London*, shall be paid at the chief office of excise in *London*; and such thereof as shall be paid for licences which shall be taken out within the limits of the city of *Edinburgh*, shall be paid at the chief office of excise in *Edinburgh*; and such thereof as shall be paid for licences which shall be taken out in any part of *Great Britain*, not within the said respective limits, shall be paid to the respective collectors of excise granting such respective licences.

To whom the money for licences is to be paid.

VIII. And be it further enacted by the authority aforesaid, That all licences to be granted under and by virtue of this act, shall remain and continue in force until and upon the tenth day of *October* next ensuing the time of the granting thereof, and no longer: Provided always nevertheless, that where any licence shall be first granted between the fifth day of *April* and the tenth day of *October* in any year, there shall be charged only a rateable proportion of the money herein-before directed to be paid for or in respect of such licence, according to the time for which such licence shall be granted, any thing herein-before contained to the contrary thereof in anywise notwithstanding.

Licences to continue in force till Oct. 10 ensuing the granting thereof; but if granted between April 5 and Oct. 10, a rateable proportion only to be charged.

IX. And be it further enacted by the authority aforesaid, That no person or persons shall retail any foreign wine, or any *British*-made wines or sweets, or any distilled spirituous liquors or strong waters, after the expiration of such his, her, or their licence, unless such person or persons shall take out a fresh licence for the like purpose, in the

Licences to be renewed yearly ten days before the expiration of the former.

manner

Penalty of 50*l.* on persons retailing wine, &c. without licence, or not renewing it.

Powers, provisions, clauses, &c. of former acts in force, *f.* 19.

Former penalties for retailing spirits. See 16 Geo. 2. c. 8. *f.* 9.

On death or removal of licensed persons, any one commissioner, and collectors and supervisors in their collections and districts, may authorize the executors, wife, child, or assignees, to carry on the trade for the remainder of the term on the same premises.

One licence sufficient for a partnership in one house.

Licence not to authorize the retailing of wine, sweets, or spirits, in any other houses, &c. than those in which the party retail-d, and of which entry was made when such licence granted.

See to what places only the former licences to retail spirits were to extend. 17 Geo. 2. c. 17. *f.* 21.

Regulations of former acts, not being repugnant to this, to continue in force, *f.* 19.

No person entitled by any licence to sell sweets for consumption in his own house, unless he has also a licence to sell beer. 28 Geo. 3. c. 37. *f.* 32.

See to whom licences are not to be granted. This act, *f.* 14.

Licences for selling wine by wholesale. 26 Geo. 3. c. 59. *f.* 8. ——— Licences to makers of sweets, and dealers in spirits. 24 Geo. 3. stat. 2. c. 41. *f.* 1.

Not to prejudice the privileges of the two universities;

manner herein-before directed, ten days at least before the expiration of such former licence, and so in like manner renew every such licence from year to year; and if any person or persons shall retail any foreign wine, or any *British*-made wines or sweets, or any distilled spirituous liquors or strong waters, without first taking out a licence authorising him, her, or them so to do, and renewing the same as is herein-before in that behalf directed, he, she, or they shall, for every such offence, forfeit the sum of fifty pounds.

X. And be it further enacted by the authority aforesaid, That upon the death of any person so licensed, or upon the removal of any person or persons so licensed from the entered house or premises in which such his, her, or their licence shall authorize him, her, or them to retail foreign wine, or to retail *British*-made wines or sweets, or to retail distilled spirituous liquors or strong waters, it shall and may be lawful to and for the commissioners of excise in *England* and *Scotland* respectively for the time being, or any one or more of them, and to and for the several collectors and supervisors of excise in *England* and *Scotland* respectively, within their respective collections and districts, to authorize and empower the executors or administrators, or the wife or child of such deceased person, or the assignee or assigns of any such person so removing, who shall be possessed of such house or premises, in like manner to retail foreign wine, or to retail *British* made wines or sweets, or to retail distilled spirituous liquors or strong waters, as the case may require, in the same entered house or premises where such person so licensed, by virtue of such licence, carried on such trade, during the residue of the term for which such licence was originally granted, without taking out a new licence during the residue of the said term: Provided always, That persons trading in partnership, and in one house or shop only, shall not be obliged to take out more than one licence in any one year, either for retailing foreign wine, or for retailing *British*-made wines or sweets, or for retailing distilled spirituous liquors or strong waters, as the case may be; and that no one licence, which shall be granted by virtue of this act, shall authorize or empower any person or persons to retail foreign wine, or to retail *British*-made wines or sweets, or to retail distilled spirituous liquors or strong waters, in any other house, warehouse, shop, room, cellar, vault, or other place than such houses, warehouses, shops, rooms, cellars, vaults, or other places, in which he, she, or they shall retail foreign wine, or retail *British*-made wines or sweets, or retail distilled spirituous liquors or strong waters, as the case may require, at the time of granting such licence, and whereof entry in writing shall be made at the office of excise in the name or names of such person or persons at the time of granting such licence.

XI. Provided always, That nothing herein-before contained shall in any wise be prejudicial to the privileges of the two universities in that part of *Great Britain* called *England*, or either of them, nor to the chancellors or scholars of the same, or their successors, but that they may use and enjoy such privileges as they have heretofore lawfully used and enjoyed; any thing herein-before contained to the contrary notwithstanding.

XII. Provided also, That nothing herein-before contained shall extend or be prejudicial to the master, wardens, freemen, and commonalty of the vintners of the city of *London*, or to any other city or town corporate, but that they may use and enjoy such liberties and privileges as they have heretofore lawfully used and enjoyed: Provided also, That no person who shall be admitted to the freedom of the said company of vintners of the city of *London* by redemption only, shall be exempted from the obligation of taking out a licence for retailing foreign wine, but that the freemen only of the said company, who shall have been already admitted to their freedom, or who shall be admitted to their freedom in right of patrimony or apprenticeship, shall be intitled to such exemption.

nor the vintners company, nor any town corporate.

Freemen of the vintners company by redemption not exempt.

XIII. Provided also, That nothing herein-before contained shall in any wise extend to debar or hinder the mayor or burgesses of the borough of *Saint Alban's* in the county of *Hertsford*, or their successors, from enjoying, using, and exercising all such liberties, powers, and authorities to them heretofore granted by several letters patent under the great seal of *England*, by Queen *Elizabeth* and King *James* the first, for erecting, appointing, and licensing of three several wine taverns within the borough aforesaid, for and towards the maintenance of the free school there; but that the same liberties, powers, and authorities shall be, and the same are hereby established and confirmed, and shall remain and continue in and to the said mayor and burgesses, and their successors, to and for the charitable use aforesaid, and according to the tenor of the letters patent aforesaid, as though this act had never been made; any thing in this act contained to the contrary in any wise notwithstanding.

Letters patent for licensing three taverns at *S. Alban's* confirmed.

XIV. Provided always nevertheless, and be it further enacted by the authority aforesaid, That no licence to retail foreign wine, or to retail *British*-made wines or sweets, or to retail distilled spirituous liquors or strong waters, shall be granted to any person or persons whatsoever, save and except to such persons only to whom a licence to retail foreign wine, or to retail *British*-made wines or sweets, or to retail distilled spirituous liquors or strong waters respectively, might lawfully be granted by the several acts of Parliament in force immediately before the passing of this act.

No licence to be granted but to such persons as might have licences before the passing of this act.

See who may not have licences to retail spirits. 16 Geo. 2. c. 8. s. 10.

XV. And be it further enacted by the authority aforesaid, That all and every person and persons who shall sell, offer, or expose to sale, any foreign wine, in any less quantity than shall be equal to the measure or quantity in which the same shall have been or may be lawfully imported by way of merchandize, shall be deemed and taken to be a retailer or retailers of foreign wine within the meaning of this act; and if any foreign wine shall at any time be sold, offered, or exposed to sale, by any person or persons whatsoever, in any quantity less than the measure or quantity in which the same shall have been or might have been lawfully imported by way of merchandize, such selling, offering, or exposing to sale, shall be deemed and taken to be a retailing of foreign wine, within the meaning of this act; and all and every person and persons who shall sell, offer, or expose to sale, any *British*-made wine or sweets, in the quantity of twenty-five gallons, or under, shall be deemed and taken to be a retailer or retailers of *British*-made wines or sweets within the meaning of this act; and if any *British*-made wine or sweets shall at any time be sold, offered, or exposed to sale, by any person or persons whatsoever in any quantity less than twenty-five gallons, such selling, offering, or exposing to sale, shall be deemed and taken to be a retailing of *British*-made wines and sweets within the meaning of this act; and all and every person and persons who shall sell, offer, or expose to sale, any brandy, rum,

Those deemed retailers who sell wine in less quantity than the measure in which it may be imported by way of merchandize.

See who are wholesale dealers in wine, 26 Geo. 3. c. 59. s. 11. See in what quantities wine may be imported, 1 Geo. 2. c. 17. s. 7.

Those deemed retailers who sell sweets in quantities of 25 gallons, or under;

or spirits mixed or unmixed in less quantity than 20 gallons.

See others deemed re-
tailers of spirits. 17
Geo. 2. c. 17. s. 19.
— Persons exempt.
16 Geo. 2. c. 8. s. 12
& 13.

How penalties may
be sued for, and how
to be divided.

Summary jurisdiction.
12 Car. 2. c. 24. s.
45 & 46.

Duties to be paid in-
to the exchequer, and
carried to the con-
solidated fund.

General rules for pay-
ing excise duties into
the exchequer. 4 W.
& M. c. 3. s. 4.

After the demise of
his present Majesty,
700l. 14s. 3d. per annum is directed, by 27 Geo. 3. c. 13. (s. 48.) to be paid his heirs and successors out of the duties
on wine licences granted by 30 Geo. 3. c. 19. and repealed by this act, (s. 1.); and the remainder of the produce only
to be paid into the consolidated fund, (s. 49.)

9 Ann. 30 & 31 Geo.
2. and 26 Geo. 3. as
far as they authorize
the commissioners of
stamps to grant li-
cences; and 16 & 24
Geo. 2. and 27 Geo.
3. as far as they au-
thorized the commis-
sioners of excise to
grant licences, re-
pealed.

Powers of former
acts relating to the
retailing of wine, &c.
(unless hereby alter-
ed), to extend to
this act.

Exception for spirits
used in making up me-
dicines, 16 Geo. 2. c.

arrack, usquebaugh, geneva, aquavita, or any other distilled spi-
rituous liquors or strong waters, unmixed or mixed with themselves
or any other ingredients, in any less quantity than two gallons,
shall be deemed and taken to be a retailer or retailers of distilled spi-
rituous liquors and strong waters within the meaning of this act;
and if any brandy, rum, arrack, usquebaugh, geneva, aquavita, or
any other distilled spirituous liquors or strong waters, unmixed, or
mixed with themselves, or any other ingredients, shall at any time be
sold, offered, or exposed to sale, by any person or persons whatsoever
in any quantity less than two gallons, such selling, offering, or ex-
posing to sale, shall be deemed and taken to be a retailing of distilled
spirituous liquors and strong waters within the meaning of this
act.

XVI. And be it further enacted by the authority aforesaid, That
all fines, penalties, and forfeitures imposed by this act shall be sued
for, recovered, levied, or mitigated, by such ways, means, or methods,
as any fine, penalty, or forfeiture may be sued for, recovered, levied,
or mitigated, by any law or laws of excise, or by action of debt, bill,
plaint, or information, in any of his Majesty's courts of record at
Westminster, or in the court of exchequer in *Scotland*, respectively;
and that one moiety of every such fine, penalty, or forfeiture, shall be
to his Majesty, his heirs and successors, and the other moiety to him or
them who shall inform, discover, or sue for the same.

XVII. And be it further enacted by the authority aforesaid, That
all the monies arising by the duties by this act imposed (the necessary
charges of raising and accounting for the same excepted) shall from
time to time be paid into the receipt of his Majesty's exchequer at
Westminster; and the money so paid into the said receipt of exchequer
as aforesaid shall be carried to and made part of the fund called *The*
Consolidated Fund.

XVIII. And be it further enacted by the authority aforesaid, That,
from and after the said tenth day of *October* one thousand seven hun-
dred and ninety, the said several acts made in the ninth year of the
reign of her said late Majesty *Queen Anne*, in the thirtieth and thirty-
first years of the reign of his said late Majesty *King George* the second,
and in the twenty-sixth year of the reign of his present Majesty, so
far as the same give any power or authority to the said commissioners
of stamps, or any of them, to grant licences to sell wine by retail, or
to sell by retail *British-made* wines or sweets; and also that the said
several acts, made in the sixteenth and twenty-fourth years of the reign
of his said late Majesty *King George* the second, and in the twenty-
seventh year of the reign of his said present Majesty, so far as the
same gave any power or authority to the commissioners of excise in
England and *Scotland* respectively, or any of them, or to the persons
appointed by them, or any of them, or the collectors and supervisors
of excise in *England* and *Scotland* respectively, to grant licences to
retail distilled spirituous liquors or strong waters, shall be, and the
same are hereby repealed.

XIX. And be it further enacted by the authority aforesaid, That all
the powers, authorities, rules, regulations, restrictions, exceptions, pro-
visions, clauses, matters, and things, which in or by any act or acts of
Parliament relating to the retailing of foreign wine, or *British-made* wines
or sweets, or distilled spirituous liquors or strong waters, or to licences
to retail the same respectively, in force immediately before the passing
of this act, are contained, provided, settled, or established, for raising,
levying,

levying, collecting, paying, recovering, adjudging, mitigating, ascertaining, enforcing, or securing the rates or duties by law imposed for or in respect of such licences, and for preventing, detecting, and punishing frauds relating thereto, or for the regulating the retailing of the said liquors respectively, and not being expressly altered, repealed, changed, or controuled by this act, or not being repugnant to any of the matters, clauses, provisions, or regulations in this act contained, shall be and continue in full force, and be duly observed, practised, applied, and put in execution throughout *Great Britain*, in and for the managing, assessing, raising, levying, collecting, paying, recovering, adjudging, mitigating, ascertaining, enforcing, and securing the said several duties by this act imposed, and for preventing, detecting, and punishing frauds relating thereto, and for regulating the retailing of the said liquors respectively, so far as the same are applicable thereunto respectively, as fully and effectually, to all intents and purposes, as if all and every the said powers, authorities, rules, regulations, restrictions, exceptions, provisions, clauses, matters, and things, had been expressly inserted and re-enacted in this act.

XX. And be it further enacted by the authority aforesaid, That all and every the powers, directions, rules, penalties, forfeitures, clauses, matters, and things, which in and by an act made in the twelfth year of the reign of King *Charles the second*, (intituled, *An act for taking away the court of wards and liveries, and tenures in capite, and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*), or by any other law now in force relating to his Majesty's revenue of excise, are provided, and established, for managing, raising, levying, collecting, mitigating, or recovering, adjudging, or ascertaining the duties thereby granted, or any of them (other than in such cases for which other penalties or provisions are made and prescribed by this act), shall be practised, used, and put in execution, in and for the managing, raising, levying, collecting, mitigating, recovering, and paying the duties by this act imposed, and for preventing, detecting, and punishing frauds relating thereto, as fully and effectually, to all intents and purposes, as if all and every the said powers, rules, directions, penalties, forfeitures, clauses, matters, and things, were particularly repeated and re-enacted in this present act.

GENERAL ISSUE and treble costs in all excise cases, and actions limited to three months, with notice and other regulations. 28 Geo. 3. c. 37. f. 23. and the following clauses.

2. f. 15.—and for retailers of aqua vita in Scotland. Same act, f. 15.

Wine to be written over the door, c. of retailers, 38 Geo. 2. c. 19. f. 3.—Wine to be written in Foreign Spirituous Liquors. 19 Geo. 3. c. 69. f. 18.—Wine to be written in British Wines. 26 Geo. 3. c. 74. f. 7.

Entry of places for keeping wine. 26 Geo. 3. c. 69. f. 12.—Spirit. 9 Geo. 2. c. 23. f. 6.

Vintners taking in sweets without certificate. 6 Geo. 1. c. 21. f. 22.

See how far licences extend, f. 10.

Powers of 12 Car. 2. c. 24. or any other act relating to the excise, to extend to this act.

Anno tricesimo

GEORGE III. Regis.

C A P. XL.

An Act to explain and amend an Act, made in the last Session of Parliament, intituled, 'An Act for repealing the Duties on Tobacco and Snuff, and for granting new Duties in lieu thereof.'

29 Geo. 3. c. 68. s. 2.
(Duty of 1s. 6d. customs, and 2s. per lb. excise, for tobacco of the dominions of Spain and Portugal imported; and 1d. customs, and 2d. excise, when delivered for exportation;—and (s. 3.) duties not to be paid till delivered for home trade, &c. or exportation).

‘**W**HEREAS by an act, made in the last session of Parliament, intituled, *An act for repealing the duties on tobacco and snuff, and for granting new duties in lieu thereof*, it was enacted, That there should be raised, levied, collected, and paid unto his Majesty, his heirs and successors, (among other things), for every pound weight of tobacco of the growth, production, or manufacture of the plantations or dominions of *Spain or Portugal*, imported or brought into *Great Britain*, a custom duty of one shilling and sixpence, and also an excise duty of two shillings; and for every pound weight of the like tobacco which should be delivered for exportation, out of the warehouse or warehouses in which the same should be deposited, lodged, and secured, according to the directions of the said act, a duty of customs of one penny, and also an excise duty of two-pence: And whereas it was by the said act provided, That if any such tobacco should be imported or brought into *Great Britain*, and warehoused according to the directions of the said act, then, and in such case only, the duties imposed by the said act upon the importation thereof, should not be paid or payable until such tobacco should be delivered, either for home trade, consumption, or manufacture, or for exportation, as the case might be, out of the warehouse in which the same should be deposited, lodged, and secured, according to the directions of the said act:’ Be it enacted by the King’s most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That the said respective duties of one penny and two-pence *per pound*, and no other duty or duties whatsoever, of customs or excise, shall be paid or payable for or in respect of any tobacco of the growth, production, or manufacture of the plantations or dominions of *Spain or Portugal*, which shall be delivered for exportation out of the warehouse in which the same shall be deposited, lodged, and secured, according to the directions of the said act; any thing in the said act contained to the contrary in anywise notwithstanding.

Only the duties of 1d. and 2d. *per pound*, imposed by the recited act, to be paid for *Spanish or Portuguese tobacco* delivered for exportation.

If there be a difference in weight by shrinkage, the tobacco to be paid for according to the weight when delivered out of the warehouse.

Delivery out of the warehouse for home consumption, 29 Geo. 3. c. 68. s. 52. For exportation, s. 44.

II. And be it further enacted, That whenever a difference between the weight of tobacco taken upon the deposit thereof in the warehouse, and the weight taken at the delivery thereof out of the warehouses, according to the directions of the said act, shall appear to have arisen from shrinkage by lying in the warehouses, then, and in such case, the duties of customs and excise, for and in respect of such tobacco delivered out of such warehouses, according to the directions of the said act, shall be paid and payable according to the weight thereof when weighed on such delivery out of such warehouses.

III. And be it further enacted, That no tobacco or snuff whatever shall be imported or brought into *Great Britain*, from foreign parts, otherwise than in hogshhead, cask, chest, or case only, each of which shall contain four hundred and fifty pounds weight nett of tobacco or snuff, except as in and by the said act is otherwise particularly provided, on pain of forfeiture of all such tobacco as shall be imported contrary to this act, together with the hogshheads, casks, chests, cases, or other packages containing the same; any thing in the said act contained to the contrary notwithstanding.

No tobacco or snuff to be imported otherwise than in hogshhead, cask, chest, or case, each containing 450 lb. on pain of forfeiture, except as provided by the recited act.

No tobacco or snuff to be imported in hogshheads, &c. containing less than 450 lb. on pain of forfeiture, with the ship. 29 Geo. 3. c. 63. s. 9.

Exception of 5 lb. of tobacco for each seaman and passenger. Same act, s. 10.

IV. And be it further enacted by the authority aforesaid, That no tobacco (except tobacco of the growth, production, or manufacture of the plantations of *Spain* or *Portugal*, and also except snuff) shall be imported or brought into *Great Britain* from foreign parts, either wholly or in part manufactured, or in any state or degree of manufacture, on pain of forfeiting all such tobacco, with the hogshheads, casks, chests, cases, and other packages respectively containing the same, and also the ship, vessel, or boat, in or on board which the same shall be so imported or brought, with her guns, furniture, ammunition, tackle, and apparel; and such tobacco, hogshheads, casks, chests, cases, and other packages respectively, and also such ship, vessel, or boat, guns, furniture, ammunition, tackle, and apparel, shall and may be seized by any officer or officers of the customs or excise.

No tobacco (except Spanish or Portuguese, and snuff) to be imported wholly or in part manufactured, or in any state or degree of manufacture, on pain of forfeiture, with the ship, &c.

No tobacco stalks, tobacco stalk flour, or snuff work, to be imported, on pain of forfeiture, with the ship, &c. 29 Geo. 3. c. 63. s. 8;—and for tobacco stalks, vessels, boats, casks, and carriages used in landing or removing. 5 Geo. 3. c. 43. s. 4.

VI. And be it further enacted, That it shall and may be lawful for the respective commissioners of the customs and excise to cause damaged or mean tobacco, for which the importer or importers, proprietor or proprietors, consignee or consignees thereof shall refuse to pay the duties, to be burnt or destroyed at the end of three days next after such refusal, if such importer or importers, proprietor or proprietors, consignee or consignees, shall, during such space of three days, neglect or refuse to pack such damaged or mean tobacco into packages, containing not less than seven hundred and fifty pounds weight each, according to the directions and regulations in the said recited act; any thing in the said act contained to the contrary thereof in anywise notwithstanding.

Commissioners of the customs and excise may cause damaged or mean tobacco to be burnt within three days after refusal to pay the duties, if not sooner packed for exportation.

If the importer refuse to pay duty for damaged or mean tobacco, and shall not export it in packages of not less

than 750 lb. within three months, it may be burnt, and the officer said. See 29 Geo. 3. c. 68. s. 39.

It shall not be lawful to export it, but it shall be burnt under the direction of commissioners of customs and excise, and the officer said, and no allowance made the importer. 31 Geo. 3. c. 47. s. 2.

Separating damaged or mean tobacco. 29 Geo. 3. c. 68. s. 34.

VII. And be it further enacted by the authority aforesaid, That the clause of the said recited act, and the matters therein contained, which prohibit any person or persons to manufacture, or to cause or procure to be manufactured, out of the limits of the chief office of excise in *London*, any tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, in any place or places whatsoever, other than and except the places in the said clause specified, and all penalties, fines, and forfeitures, in the same clause mentioned, and every proviso relating to the matters of the said clause in the said act mentioned, or any of them, shall be, and the same is and are hereby repealed.

The (64th) clause of recited act which prohibits the manufacturing of tobacco, &c. in any place out of the limits of the excise office in *London*, except the places therein specified, repealed.

VIII. And be it further enacted by the authority aforesaid, That no person or persons shall set up or begin, or cause or procure to be set up or begun, any manufactory or manufactories of tobacco, tobacco stalks, *Spanish*, snuff work, tobacco stalk flour, or snuff, in any place or places whatsoever, which shall be less than five miles distant from any part of the sea coast of *Great Britain* (except in the ports and places in the said act enumerated, into which tobacco may lawfully be imported,

No manufactory of tobacco, &c. to be set up within five miles of the sea coast, except in the places into which tobacco may be imported, or within three miles thereof, or in coves or market towns. If

so set up entry void, and penalties of manufacturing without entry incurred.

Entry of places. 29 Geo. 3. c. 68. f. 59.

Not to extend to manufactories used as such before July 5, 1789, and entered at the Excise Office.

Snuff work may be manufactured into rappee, Scotch, or brown Scotch snuff, though contrary to the declaration delivered to the officer, if the manufacturer observe the regulations of the next clause.

Notice to be given the officer of any intention to manufacture snuff work different from declaration, specifying the cask or bin, and when laid down, or addition made thereto, and for what sort.

See what time before beginning notices are to be given, and within what time void, f. 30.

A fresh declaration to be delivered within 48 hours after the notice, specifying the weight, and for what sort intended.

Declaration of the sort for which intended, &c. in general, 29 Geo. 3. c. 68. f. 87 & 88.

and except in any place or places within three miles of such ports and places respectively, and also except in cities and the suburbs thereof, and market towns); and that no entry of any house, warehouse, shop, room, cellar, vault, or other place, being less than five miles distant from any part of the sea coast of *Great Britain*, and not being in such excepted places, or any of them, as aforesaid, which shall be set up or begun for the manufacturing any tobacco, tobacco stalks, *Spanish*, snuff work, tobacco stalk flour, or snuff, shall be of any effect or avail, but shall be void to all intents and purposes whatsoever; and all and every person and persons manufacturing, or causing or procuring to be manufactured, any tobacco, tobacco stalks, *Spanish*, snuff work, tobacco stalk flour, or snuff, in any house, warehouse, shop, room, cellar, vault, or other place, situate and being in any place or places which shall be less than five miles distant from any part of the sea coast of *Great Britain*, except in places herein before excepted, or any of them, shall, notwithstanding any entry of the same, be deemed and taken to be a manufacturer or manufacturers of tobacco or snuff without entry, and subject to the like penalties and forfeitures as manufacturers of tobacco or snuff without entry are subject to by the said recited act; any thing in the said recited act contained to the contrary thereof notwithstanding: Provided always, That nothing in this act contained shall extend, or be deemed to extend, to annul or make void any entry of, or to subject any person or persons to any penalty or forfeiture, in respect of any tobacco or snuff being manufactured in any tobacco or snuff manufactory, which shall have been used as such tobacco or snuff manufactory at any time on or before the fifth day of July one thousand seven hundred and eighty-nine, and whereof due entry shall be made at the office of excise, or any room, vault, or other place which shall be erected, and shall belong and appertain thereunto; any thing herein contained to the contrary thereof in anywise notwithstanding.

IX. And be it further enacted, That it shall and may be lawful for any manufacturer or manufacturers of snuff, to manufacture his, her, or their snuff work, either into rappee snuff, *Scotch* snuff, or brown *Scotch* snuff, although such manufacturing thereof shall be different from any declaration by him, her, or them delivered to the officer of excise in pursuance of the said act or of this act, such manufacturer and manufacturers respectively observing and performing the several rules, regulations, notices, and declarations in that behalf prescribed and directed by this act; any thing in the said recited act contained to the contrary thereof notwithstanding.

X. Provided always, and be it further enacted, That every such manufacturer or manufacturers shall and may give to the proper officer of excise, from time to time, whilst such snuff work shall be in cask or bin pursuant to the said act, a previous notice in writing, according to the directions of this act, of his, her, or their intention to manufacture such snuff work different from his, her, or their former declaration or declarations, and in such notice shall specify the cask and casks, or bin and bins, and the number and numbers thereof respectively, in which such snuff work shall then be, and the time or times when such snuff work was laid down or added to in pursuance of this act, and the purpose for which the same was before declared to be laid down; and also shall, within forty-eight hours next after every such notice being so given as last aforesaid, deliver to such officer a fresh declaration in writing, specifying the weight of such tobacco, tobacco stalks, and returns, respectively, and the weight of the tobacco stalk flour (if any) laid down in such snuff work, and whether the same, and how much thereof respectively, is intended to be made into rappee snuff, *Scotch*

Scotch snuff, or brown *Scotch* snuff, and shall proceed without delay to manufacture the same, and finish the manufacturing thereof, according to the last declaration in that respect delivered; and all such snuff work shall, after any such notice and declaration being given as last aforesaid, be subject to the like notices and declarations, and to the like rules, regulations, penalties, and provisions, as are by the said act and this act required and provided, with respect to snuff work laid down and manufactured according to the directions of the said act and of this act.

XI. And be it further enacted, That it shall and may be lawful to and for all and every manufacturer or manufacturers of snuff, to add to any parcel of snuff work in operation (once whilst the same shall be laid down in cask or bin, in pursuance of the said act, or once immediately before or in the grinding thereof, or once at or during each of the said respective operations, but not oftener) any quantity of tobacco, tobacco stalks, tobacco stalk flour, and returns of tobacco, or either of them, upon his, her, or their giving, from time to time, to the proper officer of excise, previous to any such increase being made, a like notice in writing as herein is directed, of such his, her, or their intention, specifying in each such notice the particular cask and casks, or bin and bins, and the number and numbers thereof respectively, in which such snuff work shall then be, or from out of which such snuff work has been taken, as the case may be, and the time when such snuff work was first laid down, and also the time when any increase, if any was made thereto, and the weights of the tobacco, tobacco stalks, tobacco stalk flour, and returns of tobacco, respectively intended to be added to such snuff work; any thing in the said act contained to the contrary notwithstanding.

XII. Provided always, and be it further enacted, That every such manufacturer or manufacturers, giving any such notice as last aforesaid, shall immediately on such officer's attendance pursuant to such notice (and which attendance every such officer is hereby required to give accordingly) or within one hour after the time specified in such notice, weigh all such tobacco, tobacco stalks, tobacco stalk flour, and returns of tobacco, respectively, as shall be intended to be added to such snuff work, and which shall be weighed separate and apart from each other, in the presence of such officer, who shall take an account of the same, and shall also immediately after the same respectively shall have been weighed, and an account thereof taken, deliver to such officer a declaration in writing, specifying the weights of such tobacco, tobacco stalks, tobacco stalk flour, and returns of tobacco, respectively intended to be added to such snuff work, and also the weights of the tobacco, tobacco stalks, tobacco stalk flour, and returns of tobacco, before laid down in or added to such snuff work, and whether such snuff work, and how much thereof respectively, is snuff work for rappee snuff, snuff work for *Scotch* snuff, or snuff work for brown *Scotch* snuff, and the time when such snuff work was laid down, and also the time when any increase (if any) was made thereto; and all such tobacco, tobacco stalks, tobacco stalk flour, and returns of tobacco, so added or intended to be added to such snuff work, shall, after any such notice and declaration given as last aforesaid, be subject to the like notices, and to the like rules, regulations, penalties, and provisions, as are by the said act and this act required and provided with respect to tobacco, tobacco stalks, tobacco stalk flour, or returns of tobacco, laid down or manufactured into snuff work according to the directions of the said act and of this act.

XIII. And be it further enacted, That it shall and may be lawful for any manufacturer or manufacturers of snuff, who shall have laid down

Manufacturer to proceed without delay according to the last declaration, and be subject to notices, &c. as in other cases.

To snuff work in operation, tobacco, &c. may be added once in cask or bin, or once immediately before or in grinding, on notice, specifying the cask or bin, and weights of the tobacco, &c. to be added.

See what time before beginning any operation notice is to be given, and within what time to be read, *f. 30.*

Credits upon adding tobacco stalk flour, *f. 20.*

Makings were not to be mixed on penalty of 50*l.* 29 *Geo. 3. c. 62. f. 87.*

Officer to attend according to notice, and manufacturer to weigh the tobacco, &c. within an hour;

and immediately deliver a declaration of the weights to be added, and the weights before laid down or added, and for what sort, and when laid down, &c.

Mixing different makings. See next section.

To be subject to the regulations respecting tobacco, &c. laid down for snuff work.

The whole of any parcel of snuff work in cure may be mixed

with the whole of any other parcel in cure, though laid down at different times, if mixed in the presence of an officer, and on notice specifying the casks or bins, and when laid down; and officer to take an account; and manufacturer immediately to deliver him a declaration of the weights, and when laid down.

See within what times notices to be given, and when void, s. 30.

Different makings were not to be mixed, on penalty of 50l. 29 Geo. 3. c. 68. s. 87.

To supply customers with manufactured tobacco or snuff, not less than 200lb. may be taken from tobacco or snuff in operation, upon giving notice to the officer of the weight to be taken, and when put in operation, and weighing in his presence, and delivering a declaration of the weight taken, and weight from which taken when put in operation.

See within what time notices to be given, and when void, s. 30.

down snuff work in cure in several parcels, or at different times, to mix, mingle, and lay together, whilst the same shall so remain in cure, the whole of any one parcel of snuff work of one laying down, with the whole of any other parcel of snuff work of any other laying down, and from thenceforth to proceed in the manufacturing thereof as if the whole of such snuff work, so mixed together, had been laid down in one parcel, and at one and the same time: Provided always, That such parcels of snuff work shall be mixed together in the presence of the proper officer of excise, upon a like notice, in writing, to such officer in that respect given, by such manufacturer or manufacturers, as by this act is directed, specifying therein the particular cask and casks, or bin and bins, and the number and numbers thereof respectively, in which the same shall then be, and the time or times when such parcels respectively were, or any part thereof was, laid down in snuff work, and such officer shall and may take an account of the same, according to the true intent and meaning of this and the said recited act; and every such manufacturer or manufacturers respectively shall, immediately after the same shall have been so mixed together, deliver to such officer a declaration in writing, specifying the weights of the tobacco stalks and returns respectively laid down in each parcel of such snuff work, and the time or times when such tobacco, tobacco stalks, and returns, respectively, or any part thereof, were or was so laid down in cure; any thing in the said act contained to the contrary thereof notwithstanding.

XIV. And be it further enacted, That when any manufacturer or manufacturers of tobacco or snuff shall have occasion to supply the demands of his, her, or their customer or customers with manufactured tobacco or snuff, from any parcel or quantity of tobacco or snuff work in operation, before the whole of such parcel of tobacco or snuff work shall be completely manufactured, it shall and may be lawful to and for any such manufacturer or manufacturers, in the presence of the proper officer of excise, to take, for the purpose aforesaid, any manufactured tobacco or snuff, not less than two hundred pounds in weight of such manufactured tobacco or snuff, from any particular parcel or quantity of tobacco or snuff work then in operation of manufacture, although the whole of such particular parcel or quantity of tobacco or snuff work may not then be completely made or manufactured; provided that every such manufacturer or manufacturers shall give to such officer of excise as aforesaid, a like notice in writing, according to the directions of this act, of such his, her, or their intention, and in every such notice shall specify the weight of such manufactured tobacco or snuff so intended to be taken for the purpose aforesaid, and also the time or times when such particular parcel or quantity of tobacco was weighed to be put in operation of manufacture, and the weight thereof, or the time or times when such snuff work was declared to be laid down, and the weights of the tobacco, tobacco stalks, tobacco stalk flour, and returns, respectively laid down therein, as the case may be, and also that in every such case such manufacturer or manufacturers shall immediately on such officer's attendance pursuant to such notice (which attendance every such officer is hereby required to give accordingly) weigh all such manufactured tobacco or snuff so taken, as the case may be, in the presence of such officer, who shall be permitted to take an account thereof, and shall immediately after the same respectively shall have been weighed, and an account thereof taken, deliver to such officer a declaration in writing, specifying the weight of such manufactured tobacco or snuff so taken, and the weight of the particular parcel or quantity of tobacco or snuff work from whence the same is so taken,

at the time or times when the same was put in operation: And if any manufacturer or manufacturers of tobacco or snuff shall take any tobacco or snuff from any particular parcel or quantity of tobacco, or snuff work, put in operation of manufacture, before the whole of such particular parcel or quantity of tobacco, or snuff work, shall be completely manufactured, without giving such notice as aforesaid, or weighing the same in the presence of such officer, according to the directions of this act, or, having given such notice as aforesaid, and weighed such manufactured tobacco, or snuff work, specified therein, according to the directions of this act, shall neglect or refuse to permit such officer to take an account thereof, or shall neglect or refuse to give such declaration in writing as aforesaid, such manufacturer or manufacturers shall for every such offence forfeit the sum of fifty pounds.

XV. And be it further enacted, That it shall and may be lawful for any manufacturer or manufacturers of *British* rappee snuff, *Scotch* snuff, or brown *Scotch* snuff, which shall have been completely made and finished, and an account thereof taken by the officers of excise, to liquor or damp the same, at any time before such snuff shall be mixed with snuff of a different making, under and subject to the several regulations, restrictions, and provisions herein in that behalf prescribed, so as the weight of such snuff so liquored or damped shall not exceed the greatest extent of credit given by the said recited act or this act to such manufacturer or manufacturers, for or in respect of such snuff; any thing in the said act contained to the contrary thereof notwithstanding.

Increase in the weight of Scotch snuff by the moisture of the air. 29 Geo. 3. c. 68. f. 107. Same act, f. 106.

XVI. Provided always, and be it further enacted, That every such manufacturer or manufacturers, who shall intend to liquor or damp any such snuff, in respect whereof the greatest extent of credit allowed by this or the said recited act has not been received, shall give to the proper officer of excise a like notice in writing, according to the directions of this act, of his, her, or their intention to liquor or damp such snuff, and in each and every such notice shall specify the kinds and weight of each kind of such snuff so intended to be liquored or damped, and how much such snuff, and each kind of such snuff, at the time when an account was first taken of the same by the officer of excise, fell short of the greatest extent of credit given to such manufacturer or manufacturers by the said act, or by this act, for or in respect of such kind of snuff; and that every such manufacturer or manufacturers, immediately on such officer's attendance pursuant to such notice (and which attendance such officer is hereby required to give accordingly) shall, in the presence of such officer, weigh all such snuff intended to be liquored or damped, and liquor or damp the same; and immediately after the same shall have been so liquored or damped, such manufacturer or manufacturers shall, in the presence of such officer, reweigh the same, and if the same, upon being so weighed, shall not, by means of such liquoring or damping, have increased in weight more than such snuff, at the time of first taking account thereof by the officer of excise, fell short of the greatest extent of credit given to such manufacturer or manufacturers by the said act or by this act, for or in respect of such kind of snuff, then such snuff shall (upon all and singular the regulations, restrictions, and provisions herein in that behalf prescribed being fully complied with, but not otherwise) notwithstanding such increase of weight, be deemed and taken to be a fair commodity, and no part thereof shall be forfeited for or by reason of such increase of weight, but such manufacturer or manufacturers shall have credit for the same in stock accordingly.

If taken without such notice, see the manufacturer to forfeit 50 l.

Declaration when an operation of tobacco finished. 29 Geo. 3. c. 68. f. 89. — of snuff, f. 89.

British rappee, Scotch or brown Scotch snuff, after completely finished, and an account taken by the officer, may be liquored by the manufacturer, before mixed with snuff of a different making, so it exceed not the greatest extent of credit, under the regulations of f. 16, 17, & 18.

See the credits to be given, 29 Geo. 3. c. 68. f. 98.

Increase in stock.

Manufacturers intending to liquor snuff, for which the full credit has not been received, to give notice to the officer, specifying the kinds and weight, and how much it fell short of the greatest extent of credit, and in his presence weigh, and liquor, and reweigh it.

See within what times notices to be given, and when void, f. 30.

No snuff to be liquor-
ed in less parcels than
200 lb. nor in more
than four different
parcels of one mak-
ing.

Snuff, for which such
allowance shall be
made, to be kept se-
parate from all o-
ther snuff, and shewn
the officer on de-
mand, and the a-
mount of the allow-
ance declared, and
when made, on pe-
nalty of 20 l.

Scotch snuff and to-
bacco stalk flour may
be manufactured into
brown Scotch snuff,
and tobacco stalk
flour into rappee
snuff, under the re-
gulations of this and
the former act.

Notice of laying down
snuff work, &c. 29
Geo. 3. c. 68. s. 27.
& seq.

Credits, next clause.

Credits to be given
on such manufac-
turing, (s. 19.) or
on adding tobacco
stalk flour, (s. 11.)

(Credits in other cases.
29 Geo. 3. c. 68. s.
98).

341 lb. of brown
Scotch for 100 lb. of
Scotch manufactured
with tobacco stalk
flour:

137 lb. of brown
Scotch for 100 lb. of
tobacco stalk flour
manufactured with
Scotch:

328 lb. of rappee for
100 lb. of stalk flour,
manufactured for
rappee, or added to
snuff work for it:

133 lb. of brown
Scotch for 100 lb. of
stalk flour, manufac-
tured for brown

XVII. Provided always, and be it further enacted, That nothing herein contained shall extend, or be deemed or construed to extend, to authorize any manufacturer or manufacturers of snuff to liquor or damp any snuff less in quantity than two hundred pounds weight, nor to liquor or damp any one making of such snuff in more than four different parcels.

XVIII. Provided also, and be it further enacted, That all and every such manufacturer and manufacturers shall keep all such snuff, on which any such allowance shall be made, separate and apart from all other snuff in his, her, or their custody or possession, and shall from time to time shew the same to the officer of excise under whose survey he, she, or they shall be, upon demand, and declare at what time or times any such allowance shall have been made to him, her, or them, in respect of such snuff, and the amount of such allowance, on pain of forfeiting the sum of twenty pounds for every neglect or refusal.

XIX. And be it further enacted, That it shall and may be lawful to and for any manufacturer or manufacturers of snuff to manufacture Scotch snuff and tobacco stalk flour into brown Scotch snuff, and also to manufacture tobacco stalk flour into rappee snuff, under and subject to the like rules, regulations, restrictions, provisoes, fines, penalties, and forfeitures, notices, and declarations, respectively, by this act or by the said act prescribed, provided, or directed, for and in respect of the manufacturing of snuff, and as the case may require, according to the true intent and meaning of the said recited act and this act.

XX. And be it further enacted, That in taking an account of the stock of all and every manufacturer and manufacturers of snuff, who shall have manufactured any Scotch snuff with tobacco stalk flour into brown Scotch snuff, or any tobacco stalk flour into rappee snuff, or who shall have added tobacco stalk flour to his, her, or their snuff work for rappee snuff, Scotch snuff, or brown Scotch snuff, according to the directions of this act, all and every such manufacturer or manufacturers shall have a credit according to the following proportions; (that is to say),

For every one hundred pounds weight of Scotch snuff which such manufacturer or manufacturers shall manufacture with tobacco stalk flour for brown Scotch snuff, he, she, or they shall have a proper credit, not exceeding one hundred and forty-one pounds weight of brown Scotch snuff; and so in proportion for any greater or less quantity of such Scotch snuff so manufactured:

For every one hundred pounds weight of tobacco stalk flour, which such manufacturer or manufacturers shall manufacture with Scotch snuff, for brown Scotch snuff, he, she, or they shall have a proper credit, not exceeding one hundred and thirty-three pounds weight of brown Scotch snuff; and so in proportion for any greater or less quantity of such tobacco stalk flour so manufactured:

For every one hundred pounds weight of tobacco stalk flour, which such manufacturer or manufacturers shall manufacture for rappee snuff, or shall add to his, her, or their snuff work for rappee snuff, he, she, or they shall have a proper credit, not exceeding one hundred and twenty-eight pounds weight of such rappee snuff; and so in proportion for any greater or less quantity of such tobacco stalk flour which such manufacturer or manufacturers shall so manufacture, or add to his, her, or their snuff works for rappee snuff:

For every one hundred pounds weight of tobacco stalk flour which such manufacturer or manufacturers shall manufacture for brown Scotch snuff, or shall add to his, her, or their snuff work for brown

Scotch

Scotch snuff, he, she, or they shall have a proper credit not exceeding one hundred and thirty-three pounds weight of such brown *Scotch snuff*, and so in proportion for any greater or less quantity of such tobacco stalk flour, which such manufacturer or manufacturers shall so manufacture, or add to his, her, or their snuff work for brown *Scotch snuff*.

Scotch, or added to snuff work for it.

XXI. And be it further enacted, That in case any officer or officers shall at any time discover or find, in the stock of any manufacturer or manufacturers of snuff, any quantity of rappee snuff, *Scotch snuff*, or brown *Scotch snuff*, greater than the credit herein-before in that behalf allowed to such manufacturer or manufacturers, such rappee snuff, *Scotch snuff*, and brown *Scotch snuff*, respectively, so found in excess, shall be deemed and taken to be brought into the house, warehouse, workhouse, shop, room, cellar, vault, or other place made use of by such manufacturer or manufacturers, without any authentick permit granted and given according to the directions of the said act, and shall be forfeited, and may be seized by any officer or officers of excise.

Any excess found greater than those credits, to be deemed brought in without permit, and be forfeited.

Bringing in without permit. 29 Geo. 3. c. 68. f. 113.
Invent in stock. Same act, f. 106.

XXII. And be it further enacted, That all siftings arising from the second dressings of short cut tobacco or shag tobacco, and all returns of snuff, shall be deemed and taken to be returns of tobacco within the meaning of the said recited act and of this present act.

Siftings of second dressing of short cut and shag tobacco, and returns of snuff, to be deemed returns of tobacco.

See what other articles are deemed returns. 29 Geo. 3. c. 68. f. 155.

XXIII. And be it further enacted, That nothing in the said recited act contained shall extend, or be deemed or construed to extend, to prohibit any manufacturer or manufacturers of tobacco from dying or staining with any liquid dye or stain, any tobacco manufacturing or manufactured into short cut tobacco, shag tobacco, roll tobacco, or carrot tobacco, or any tobacco stalks manufacturing or manufactured into *Spanish*, or from having such liquid dye or stain in his, her, or their custody or possession, for the purpose of staining or dying such tobacco or tobacco stalks so manufacturing or manufactured; any thing in the said recited act contained to the contrary thereof in anywise notwithstanding.

Manufacturers may keep and use dye for staining tobacco.

The same enacted by 29 Geo. 3. c. 68. f. 85.

Penalty on having leaves, &c. cut or coloured in imitation of tobacco. Same act, f. 84.

XXIV. And be it further enacted, That so much of a clause in the said recited act as provides that the manufacturer or manufacturers of tobacco or snuff, who shall have stoved or finished tobacco, or dried snuff work, at any cutting mill or snuff mill, shall not be entitled to or receive a permit for the removal of any greater quantity of manufactured tobacco or snuff than the weight of such tobacco or snuff work respectively, after such tobacco shall have been so stoved or finished, or such snuff work shall have been so dried, shall be, and the same is hereby repealed; and that it shall and may be lawful to and for the proper officer or officers of excise to grant a permit or permits to such manufacturer or manufacturers for the removal of the whole quantity of manufactured tobacco or snuff work respectively from such cutting mill or snuff mill, without regard being had or made to the weight of such tobacco or snuff work, at the time of stoving or finishing such tobacco, or drying such snuff work, subject nevertheless to all and every other the regulations and restrictions in the said act or this act prescribed for the removal of such tobacco or snuff from such mill or mills.

So much of clause 1.5 of recited act (29 Geo. 3. c. 68.) repealed, as directs that the permits for removal of tobacco or snuff from the mills, shall be for no more than the weight after being stoved or dried, and permits to be granted to the whole quantity, subject to the other regulations.

Permits to and from the mill. 29 Geo. 3. c. 68. f. 113 & 114.

XXV. And be it further enacted, That it shall and may be lawful to and for all and every manufacturer and manufacturers of tobacco, to remove by permit, and to and for the proper officer or officers of excise to grant a permit for the removal of any unmanufactured tobacco, in any quantity not less than two hundred pounds in weight, and

Permits may be granted for the removal of not less than 200 lb. of unmanufactured tobacco in any package, from the manufacturers to the mill.

Tobacco, tobacco stalks, snuff work, and returns, may be manufactured at the mill, and sent thither for such purpose, the request note specifying the particular process to be performed, s. 27.

Unmanufactured tobacco not to be removed except in the hoghead in which imported, &c. See 29 Geo. 3. c. 68. s. 114.

Manufacturer may remove tobacco stalks stripped from the leaf by himself from entered premises out of the limits of the chief office or enumerated ports, to any place within those limits, under the regulations of this and preceding act, if he shall not have received into, and have in his custody any from the stock of another manufacturer.

Tobacco, &c. removed from a place without to one within the limits of the chief office, or any of the ports of importation, forfeited, with vessels, boats, cattle, and carriages. 29 Geo. 3. c. 68. s. 119.—But see exceptions, s. 120, 121, & 122.

Tobacco, tobacco stalks, snuff work, and returns, may be removed to any entered mill, and there manufactured, the request for the permit and the permit specifying the purpose, and the process to be performed.

Removing unmanufactured tobacco to the mill, s. 25. and 29 Geo. 3. c. 68. s. 113 & 114.

Permits for removal of tobacco, &c. from the mill back to the manufacturer's premises, not illegal on account of any operation at the mill.

See in what cases permits not valid, 29 Geo. 3. c. 68. s. 114.

and in any package whatsoever, from the entered premises of such manufacturer or manufacturers, to any mill, for the purpose of being manufactured at such mill, according to the provisions of the said act and of this act, and under and subject to the rules, regulations, restrictions, provisions, fines, penalties, and forfeitures in the said act or in this act contained, for the removal of tobacco from any part of this kingdom to any other part thereof; any thing in the said act contained to the contrary thereof in anywise notwithstanding.

XXVI. And be it further enacted, That it shall and may be lawful to and for all and every manufacturer or manufacturers of tobacco or snuff, who shall carry on any manufactory of tobacco or snuff in any entered premises situate out of the limits of the weekly bills of mortality, or the chief office of excise in *London*, or any of the ports of importation of tobacco in the said recited act enumerated, or within two miles of any such ports, to remove, by permit, any tobacco stalks arisen and stripped from the leaf at such his, her, or their entered premises, and whereof the proper officer of excise has taken an account in pursuance of the said act, to any place within the limits aforesaid, under and subject to the rules, regulations, restrictions, provisions, fines, penalties, and forfeitures, in the said act or in this act prescribed for the removal of tobacco stalks from any part of this kingdom to any place not within the said limits, or either of them, in case such manufacturer or manufacturers shall not have received into, and have in his, her, or their entered premises, custody, or possession, at the time of requesting a permit for such removal, any other tobacco stalks whatever, whereof the proper officer of excise has not taken any account, or whereof such officer has taken account, in pursuance of the said act, as tobacco stalks received into such entered premises, by permit, from the stock of any other manufacturer or manufacturers; any thing in the said act contained to the contrary notwithstanding.

XXVII. And be it further enacted, That it shall and may be lawful to and for all and every manufacturer or manufacturers of tobacco or snuff, to manufacture his, her, or their tobacco, tobacco stalks, snuff work, and returns of tobacco, respectively, at any mill whereof an entry hath been duly made at the office of excise, in pursuance of the said act, and to remove the same respectively, by permit, from the premises of such manufacturer or manufacturers to such mill, for the purpose of being so manufactured, under and subject to the rules, regulations, and restrictions in the said recited act and this act mentioned, by which tobacco, tobacco stalks, snuff work, and returns of tobacco, or either of them, may be removed from the premises of any manufacturer or manufacturers of tobacco or snuff to any mill, for any the purposes in the said act mentioned; any thing in the said act contained to the contrary notwithstanding: Provided always, That every request note for such permit, and every such permit for the removal of tobacco, tobacco stalks, snuff work, and returns of tobacco, respectively, from the premises of such manufacturer or manufacturers to the mill, shall set forth the purpose for which the same is to be removed, and the particular process or processes of manufacture to be performed thereon at such mill.

XXVIII. Provided also, and be it further enacted, That no permit shall be deemed illegal or insufficient for the removal of any tobacco, tobacco stalks, *Spanish*, tobacco stalk flour, or snuff, in any way or degree manufactured, from the mill where the same respectively shall have been so manufactured back to the premises of the same manufacturer or manufacturers of tobacco or snuff from whence the same respectively shall have been permitted and sent, by reason of any process or operation

of manufacture whatever having been performed thereon at such mill; any thing in the said act contained to the contrary thereof notwithstanding.

XXIX. And be it further enacted, That no permit shall be granted, or be valid, for the removal of any snuff work, from any part of this kingdom to any other part thereof, except from the entered premises of the manufacturer or manufacturers of snuff, where the same was laid down, to the mill, for the purpose of being ground into snuff; and if any snuff work shall be removed or carried, by land or by water, from any part of this kingdom to any other part thereof, except from the entered premises of the manufacturer or manufacturers of snuff where the same was laid down, to the mill, for the purpose of being ground into snuff (whether a permit shall or shall not have been granted for such removal thereof), all such snuff work, together with the hogheads, casks, chests, cates, and other packages containing the same, and the horses, cattle, boats, barges, and carriages, used in such removal or carriage thereof, shall be forfeited, and shall and may be seized by any officer or officers of the customs or excise.

XXX. And be it further enacted by the authority aforesaid, That it shall not be lawful for any manufacturer or manufacturers of tobacco or snuff to begin any operation of manufacture by this act allowed, and in respect whereof any notice is required, unless such manufacturer or manufacturers shall give to the officer of excise under whose survey he, she, or they shall be, previous to his, her, or their beginning any such operation of manufacture by this act allowed, six hours notice in writing, if his, her, or their entered premises, in which such operation of manufacture, specified in such notice, is or are intended to be carried on, shall be situate within the limits of the chief office of excise in *London*, or within the limits of the city of *Edinburgh*; twelve hours previous notice in writing, if such premises shall be situate in any city, or the suburbs thereof, or in any market town; and twenty-four hours previous notice in writing, if such premises shall be situate in any other part of *Great Britain*, of his, her, or their intention so to do, and in each and every such notice shall specify the particular hour and time of the day when he, she, or they shall intend to begin any operation of manufacture by this act allowed, or to do or perform the particular matter or thing specified in such notice to be intended to be done or performed; and if such manufacturer or manufacturers shall not begin to do or perform the matter or thing specified in such notice, at the time or within one hour next after the time specified in such notice, the same shall be void and of no effect, and such manufacturer and manufacturers respectively shall be liable to give a new and fresh notice in writing of the same, as if no notice had been before given.

XXXI. And be it further enacted, That all penalties and forfeitures imposed or created by this act, shall be sued for, recovered, levied, or mitigated, by such ways, means, or methods, as any fine, penalty, or forfeiture, may be sued for, recovered, levied, or mitigated, by any law or laws of customs or excise, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*, respectively, and that one moiety of every such fine, penalty, or forfeiture, shall be to his Majesty, his heirs and successors, and the other moiety to him, her, or them, who shall inform, discover, or sue for the same.

XXXII. And be it further enacted, That this act shall commence and take effect from and immediately after the fifth day of *July* one thousand seven hundred and ninety.

GENERAL ISSUE and treble costs in all excise cases, and actions limited to three months, with notice and other regulations. 28 Geo. 3. c. 37. s. 23. and the following clauses.

Snuff work removed, except from the premises where laid down to the mill, to be forfeited, with the cattle, boats, barges, and carriages.

Tobacco, &c. removed without permit, &c. See 29 Geo. 3. c. 68. s. 110.

Notice to be given, previous to the beginning any operation of manufacture allowed by this act, six hours within the limits of the chief office, twelve hours in any other city or the suburbs, or any market town, twenty-four elsewhere;

and if the operation be not begun in an hour after the specified time, notice void, and a fresh notice to be given.

Similar directions respecting notices in the several clauses of 29 Geo. 3. c. 68.

How penalties to be sued for, and how to be divided.

Summary jurisdiction. 12 Car. 2. c. 24. s. 45 & 46.

Act to commence from July 5, 1790.

Anno tricesimo primo

GEORGE III. Regis.

C A P. I.

An Act for granting to His Majesty additional Duties upon Worts, Wash, and other Liquors, brewed or made in England, for extracting Spirits for Home Consumption; upon Spirits made in Scotland and imported into England; and upon Foreign Spirits imported into Great Britain; and to continue certain Acts for discontinuing, for a limited Time, the several Duties payable in Scotland upon Low Wines and Spirits, and upon Worts, Wash, and other Liquors, there used in the Distillation of Spirits, and for granting to His Majesty other Duties in lieu thereof; and for better regulating the Exportation of British-made Spirits from England to Scotland, and from Scotland to England; and to continue, for a limited Time, an Act made in the Twenty-sixth Year of the Reign of His present Majesty, "to discontinue, for a limited Time, the Payment of the Duties upon Low Wines and Spirits for Home Consumption, and for granting and securing the due Payment of other Duties in lieu thereof; and for the better Regulation of the making and vending British Spirits."

Most Gracious Sovereign,

WE, your Majesty's most dutiful and loyal subjects, the Commons of Great Britain, in Parliament assembled, towards raising the necessary supplies to defray your Majesty's public expences, have freely and voluntarily resolved to give and grant unto your Majesty the several additional rates and duties herein-after mentioned; and do therefore most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That, from and after the fifth day of January one thousand seven hundred and ninety-one, there shall be raised, levied, collected, and paid, to and for the use of his Majesty, his heirs and successors, for and in respect of the several kinds of wort, wash, or other liquor herein-after mentioned, brewed or made in that part of Great Britain called England, for extracting spirits for home consumption; and for and in respect of spirits made or manufactured in that part of Great Britain called Scotland, and imported or brought from thence into that part of Great Britain called England; and for and in respect of brandy, rum, spirits, or aqua vita, imported from beyond the seas into Great Britain, over and above all duties already imposed for or in respect thereof respectively, by any act or acts of Parliament, the further duties of excise herein-after mentioned; (that is to say),

From Jan. 5, 1791, the following additional duties of excise to be paid.

(See the other duties, 27 Geo. 3. c. 13. schedule F.)

For wort or wash made in England from malt, corn, grain, or tilts, for extracting spirits for home consumption, 1d. per gallon:

For every gallon of fermented wort or wash which shall be brewed or made, in that part of Great Britain called England, for extracting spirits for home consumption, from any malt, corn, grain, or tilts, or any mixture with the same, to be paid by the makers or distillers thereof, one penny:

For

For every gallon of cyder or perry, or any other wash or liquor which shall be brewed or made, as aforesaid, from any sort or kind of British materials (except such as are before mentioned), or from any mixture therewith, for extracting spirits for home consumption, to be paid by the makers or distillers thereof, one penny:

Cyder, or perry, or wash, from other British materials, 1d. per gallon:

For every gallon of fermented wort or wash which shall be brewed or made, as aforesaid, from molasses or sugar, or any mixture therewith, for extracting spirits for home consumption, to be paid by the makers or distillers thereof, one penny halfpenny:

Wort or wash from molasse, or sugar, 1½d. per gallon:

For every gallon of wash which shall be brewed or made, as aforesaid, from foreign refused wine, or foreign cyder, or wash prepared from foreign materials, except molasses and sugar, or any mixture therewith, for extracting spirits for home consumption, to be paid by the makers or distillers thereof, two-pence:

Wash from foreign wine, cyder, or other foreign materials, 2d. per gallon.

For every ninety-six gallons of wash which George Bishop of Maidstone shall produce from a weight of malt or other corn, including the bran thereof, and not exceeding one hundred and twelve pounds, the sum of two shillings and eight-pence three farthings; and so in proportion for any greater or less quantity of such wash:

For every 96 gallons of wash produced by G. Bishop from not more than 112 lbs. of corn, 2s. 8½d.

For every gallon English wine measure of spirits of a strength not exceeding that of one to ten over hydrometer proof, which shall be made or manufactured in that part of Great Britain called Scotland, and imported or brought from thence into that part of Great Britain called England, to be paid by the importer thereof before the landing thereof, five-pence halfpenny:

Spirits not exceeding 1 to 10 over hydrometer proof, made in Scotland and imported into England, 5½d. per gallon; and

And for every gallon English wine measure of such spirits of a greater strength than that of one to ten over hydrometer proof, and not exceeding three per centum over and above one to ten over hydrometer proof, an additional duty in proportion to the surplus strength, to be paid by the importer thereof before the landing thereof:

for every gallon of greater strength than 1 to 10 over hydrometer proof, and not exceeding 3 per cent. above it, a proportional additional duty:

For every gallon of single brandy, which shall be imported into Great Britain, to be paid by the importer before the landing thereof, ten pence:

Single brandy imported, 10d. per gallon:

For every gallon of brandy above proof, which shall be imported into Great Britain, to be paid by the importer before the landing thereof, one shilling and eight-pence:

Brandy above proof, 1s. 8d. per gallon:

For every gallon of rum, spirits, or aqua vitæ, of the produce of the British colonies or plantations, which shall be imported from beyond the seas into Great Britain, to be paid by the importer before the landing thereof, eight-pence:

Rum, &c. from the British colonies, 8d. per gallon:

For every gallon of rum, spirits, or aqua vitæ, above proof, of the produce of the British colonies or plantations, which shall be imported from beyond the seas into Great Britain, to be paid by the importer before the landing thereof, one shilling and four-pence:

Such rum, &c. above proof, 1s. 4d. per gallon:

For every gallon of single spirits, or aqua vitæ (other than such brandy, rum, spirits, or aqua vitæ as aforesaid) which shall be imported from beyond the seas into Great Britain, to be paid by the importer before the landing thereof, ten-pence:

Single spirits, other than such brandy, &c. as aforesaid, imported, 10d. per gallon:

For every gallon of spirits, or aqua vitæ (other than such brandy, rum, spirits, or aqua vitæ as aforesaid), above proof, which shall be imported from beyond the seas into Great Britain, to be paid by the importer before the landing thereof, one shilling and eight-pence.

Such other spirits above proof, 1s. 8d. per gallon.

II. Provided always, and be it enacted by the authority aforesaid, That the additional rate or duty hereby imposed, for or in respect of rum, spirits, or aqua vitæ, of the produce of the British colonies or plantations, imported into this kingdom, may be bonded and secured, and shall be paid and payable in such manner only, and under such regulations and restrictions, as the rates and duties of excise heretofore charged

Additional duty on rum, &c. from the British plantations may be bonded.

Bonding and warehousing plantation spirits. See 15 Geo. 2 c. 15.

Wash brewed in England, according to 28 Geo. 3. c. 46. (f. 35. & seq.) to be exported to Scotland, not chargeable with any duty under this act.

Duties to be under the management of the commissioners of excise in England and Scotland respectively.

The additional duty on rum, &c. of the British plantations, to be allowed on shipping it as stores.

Former allowance for rum shipped as stores. See 19 Geo. 3. c. 22. s. 7.

Powers of 12 Car. 2. c. 24. and other excise laws, to extend to this act.

Duties of excise which were imposed, for a limited time, by 27 Geo. 3. c. 13. schedule F. on wash brewed in England, for extracting spirits for home consumption, and which were continued by subsequent acts of 28, 29, & 30 Geo. 3. (c. 37. f. 1.) further continued till July 5, 1793.

charged for or in respect of such rum, spirits, or *aqua vite*, may be now bonded and secured, and are by law paid and payable.

III. Provided also, and be it further enacted by the authority aforesaid, That no wash which shall be brewed or made in that part of *Great Britain* called *England*, under and according to the rules, regulations, and provisions of an act made in the twenty-eighth year of the reign of his present Majesty, for extracting low wines or spirits for exportation from thence to that part of *Great Britain* called *Scotland*, shall be charged or chargeable with any duty or duties of excise granted by this act.

IV. And be it further enacted by the authority aforesaid, That such of the duties by this act imposed as shall arise in that part of *Great Britain* called *England*, shall be under the management of the commissioners of excise in *England* for the time being; and such thereof as shall arise in that part of *Great Britain* called *Scotland*, shall be under the management of the commissioners of excise in *Scotland* for the time being.

VI. And be it further enacted by the authority aforesaid, That the duties by this act imposed, for or in respect of rum, spirits, or *aqua vite*, of the produce of the *British* colonies or plantations, shall be allowed, on the shipping thereof as stores to be spent and consumed on board in any voyage to parts beyond the seas, in the same manner as the former duties imposed thereon now are, or hereafter may be directed to be allowed by law.

VII. And be it further enacted, That all and every the powers, directions, rules, penalties, forfeitures, clauses, matters, and things, which in and by an act made in the twelfth year of the reign of King *Charles the second*, intituled, *An act for taking away the court of wards, and liveries, and tenures in capite, and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*; or by any other law now in force relating to his Majesty's revenue of excise, are provided and established for managing, raising, levying, collecting, mitigating or recovering, adjudging or ascertaining, the duties thereby granted, or any of them (other than in such cases for which other penalties or provisions are made and prescribed by this act), shall be practised, used, and put in execution in and for the managing, raising, levying, collecting, mitigating, recovering, and paying the excise duties by this act imposed, and for preventing, detecting, and punishing frauds relating thereto, as fully and effectually, to all intents and purposes, as if all and every the said powers, rules, directions, penalties, forfeitures, clauses, matters, and things, were particularly repeated and re-enacted in this present act.

VIII. And be it further enacted by the authority aforesaid, That the several duties of excise which were by an act made in the twenty-seventh year of the reign of his present Majesty, for repealing the several duties of customs and excise, and granting other duties in lieu thereof, imposed for a limited time, for or in respect of fermented wort or wash, brewed or made in that part of *Great Britain* called *England*, for extracting spirits for home consumption, from any malt, corn, grain, or tilts, or any mixture with the same, and for or in respect of cyder or perry, or other wash or liquor, brewed or made as aforesaid, from any sort or kind of *British* materials, except such as are before-mentioned, or from any mixture therewith, for extracting spirits for home consumption; and for or in respect of fermented wort or wash, brewed or made as aforesaid from melasses or sugar, or any mixture therewith, for extracting spirits for home consumption; and for or in respect of wash, brewed or made as aforesaid from foreign refused wine or foreign cyder, or wash prepared from foreign materials, except melasses and sugar, or any mixture

ture therewith, for extracting spirits for home consumption, and which were, by several acts made in the twenty eighth, twenty-ninth, and thirtieth years of the reign of his present Majesty, continued until and upon the fifth day of July one thousand seven hundred and ninety-one, shall be, and the same are hereby severally and respectively further continued from the said fifth day of July one thousand seven hundred and ninety-one, until and upon the fifth day of July one thousand seven hundred and ninety-three: And the said duties, together with the additional duties by this act imposed (except in such cases where other provisions are hereby prescribed), shall severally and respectively be paid and payable by the several and respective makers and distillers of such wort, wash, cyder, perry, or other liquor respectively, at such times, and in such manner, and under such penalties and forfeitures, as the said duties by the said act imposed, and hereby continued, were severally and respectively payable by law under or by virtue of any act or acts of Parliament in force immediately before the passing of this act.

The duties continued, and the additional duties granted by this act, to be paid at such times, in such manner, and under such penalties as the former duties.

IX. And be it further enacted by the authority aforesaid, That an act made in the thirtieth year of the reign of his present Majesty, intitled, *An act to continue two acts, made in the twenty-eighth and twenty-ninth years of the reign of his present Majesty, 'for discontinuing, for a limited time, the several duties payable in Scotland upon low wines and spirits, and upon worts, wash, and other liquors there used in the distillation of spirits, and for granting to his Majesty, other duties in lieu thereof; and for better regulating the exportation of British-made spirits from England to Scotland, and from Scotland to England; and to continue, for a limited time, an act made in the twenty-sixth year of the reign of his present Majesty, "to discontinue, for a limited time, the payment of the duties upon low wines and spirits for home consumption; and for granting and securing the due payment of other duties in lieu thereof; and for the better regulation of the making and vending British spirits; and for discontinuing, for a limited time, certain imposts and duties upon rum and spirits imported from the West Indies;" and for amending the said act, made in the twenty-ninth year of his present Majesty's reign; and such parts of the said acts of the twenty-sixth, twenty-eighth, and twenty-ninth years aforesaid, as were continued by the said act of the thirtieth year aforesaid, until and upon the fifth day of July one thousand seven hundred and ninety-one, shall, from and immediately after the said fifth day of July one thousand seven hundred and ninety-one, continue in full force and effect until and upon the fifth day of July one thousand seven hundred and ninety-three.*

30 Geo. 3. c. 37.

and such parts of 26 Geo. 3. c. 73. 28 Geo. 3. c. 46. and 29 Geo. 3. c. 45. as were continued by that act to July 5, 1791, further continued till July 5, 1793.

X. And be it further enacted by the authority aforesaid, That all monies arising by the said rates and duties (the necessary charges of raising and accounting for the same excepted) shall from time to time be paid into the receipt of his Majesty's exchequer, distinctly and apart from all other branches of the public revenues; and that there shall be provided and kept in the office of the auditor of the said receipt of exchequer, a book or books, in which all the monies arising from the said rates and duties, and paid into the said receipt as aforesaid, shall be entered separate and apart from all other monies paid and payable to his Majesty, his heirs and successors, upon any account whatever; and the said money, so paid into the said receipt, shall be subject and liable to the uses and purposes herein-after mentioned.

Duties to be paid into the exchequer, and kept separate from other monies.

See the times of paying excise duties into the exchequer, 4 W. & M. c. 3. s. 4.

XI. And be it further enacted by the authority aforesaid, That all the monies arising or to arise by the said several rates and duties hereby imposed, which shall be paid into the said receipt, at any time or times on or before the fifth day of April one thousand seven hundred and ninety-two, shall be carried to, and made part of, the fund called

Duties paid into the exchequer on or before April 5, 1792, to be carried to the consolidated fund, and afterwards the duties to be applied

(with other duties of this session) in payment of 800,000*l.* to be raised by exchequer bills.

The consolidated Fund; and that, from and after the said fifth day of *April* one thousand seven hundred and ninety-two, all the monies arising or to arise, by the said rates and duties, and paid into the said receipt, after the said fifth day of *April* one thousand seven hundred and ninety-two, shall, together with such other rates and duties as shall be granted by any act or acts of this present session of Parliament for this purpose, be a fund for the payment and discharge of the principal sum of eight hundred thousand pounds, part of the sum of one million eight hundred and thirty-three thousand pounds, to be raised by loans or exchequer bills, in pursuance of any act of this session of Parliament, together with such interest as shall by the said act be directed to be paid or made payable, for the said principal sum of eight hundred thousand pounds; and shall be issued, applied, and disposed towards the paying off and discharging the said principal sum of eight hundred thousand pounds, and interest to become due thereon as aforesaid, and to no other use, intent, or purpose whatsoever.

Upon payment of the said 800,000*l.* and interest, and publication thereof, the duties hereby granted to cease.

XII. And be it further enacted by the authority aforesaid, That upon payment of the said principal sum of eight hundred thousand pounds, and all interest to become due thereon, or reserving at the said receipt of exchequer so much money out of the said fund, to be established as aforesaid, as shall be sufficient to satisfy and discharge the said principal sum of eight hundred thousand pounds, and all interest as aforesaid, and publication thereof in the manner to be directed by the said act of this session of Parliament, the said rates and duties hereby imposed shall from thenceforth cease and determine, and be no longer paid or payable; and all the rules and regulations or this act, respecting the said additional rates and duties hereby imposed, shall also from thenceforth cease and determine, except as to the recovery of any arrears of the said rates or duties, which may at that time have accrued or grown due; or to any fine, penalty, or forfeiture which may have been then incurred.

Anno tricesimo primo

GEORGE III. Regis.

C A P. XXVII.

An Act for repealing certain Duties of Excise upon tanned Goat Skins and Sheep Skins, and for granting other Duties in lieu thereof; and also certain Duties of Customs on tanned Goat Skins imported.

27 Geo. 3. c. 13. schedule F. (Duties of 4*d.* per lb. on goat skins tanned to resemble Spanish leather; and 2*d.* per lb. on sheep skins tanned for roans, being after the nature of Spanish leather).

‘ **W** H E R E A S by an act, made and passed in the twenty-seventh year of the reign of his present Majesty, (intituled, *An act for repealing the several duties of customs and excise, and granting other duties in lieu thereof; and for applying the said duties, together with the other duties composing the public revenue; for permitting the importation of certain goods, wares, and merchandize, the produce or manufacture of the European dominions of the French King, into this kingdom; and for applying certain unclaimed monies, remaining in the exchequer for the payment of annuities on lives, to the reduction of the national debt*), certain duties of excise are imposed for goat skins tanned

* tanned with shomack or otherwise, in *Great Britain*, to resemble
 * *Spanish* leather, and for sheep skins tanned for roans (being after
 * the nature of *Spanish* leather) in *Great Britain*: We, your Majesty's
 * most dutiful and loyal subjects, the Commons of *Great Britain*, in
 * Parliament assembled, thinking it expedient to repeal the said duties,
 * and to grant other duties in lieu thereof; and to grant the additional
 * duty of customs herein-after mentioned on tanned goat skins im-
 * ported, do most humbly beseech your Majesty that it may be en-
 * acted; and be it enacted by the King's most excellent Majesty, by
 and with the advice and consent of the Lords spiritual and temporal,
 and Commons, in this present Parliament assembled, and by the
 authority of the same, That, from and after the fifth day of *July*
 one thousand seven hundred and ninety-one, the said duties of excise
 imposed by the said act of the twenty-seventh year of the reign of his
 present Majesty, shall cease and determine, and be no longer paid or
 payable; save and except in all cases relating to the recovering or
 paying any arrears thereof which may at that time remain unpaid, or
 to any fine, penalty, or forfeiture, fines, penalties, or forfeitures
 relating thereto, which shall have been incurred at any time before
 or on the fifth day of *July* one thousand seven hundred and ninety-
 one.

The said duties of
excise to cease;

II. And be it further enacted by the authority aforesaid, That,
 from and after the said fifth day of *July* one thousand seven hundred
 and ninety-one, there shall be raised, levied, collected, and paid unto
 his Majesty, his heirs and successors, *for and upon all tanned goat skins*
which shall be imported into Great Britain, an additional duty of customs
of fifteen shillings the dozen, and so in proportion for any greater or less
number of such tanned goat skins, to be paid in ready money, without any
discount whatever, by the importers of such skins before the landing
 thereof; and that there shall be also raised, levied, collected, and paid
 unto his Majesty, his heirs and successors, *for and upon all goat skins*
tanned with shomack, or otherwise, in Great Britain, to resemble Spa-
nish leather, and for and upon all sheep skins tanned for roans (being
after the nature of Spanish leather) in Great Britain, to be paid by
 the tanners thereof respectively, the following duties of excise; that is
 to say,

and the following
duties to be levied:

On tanned goat skins
imported, an addi-
tional duty of cus-
toms, of 15s. the
dozen;

For every dozen of goat skins tanned with shomack or otherwise, in
Great Britain, to resemble Spanish leather, and so in proportion for any
greater or less number of such goat skins, four shillings:

On goat skins tanned
to resemble *Spanish*
leather, 4s. a dozen;

And for every dozen of sheep skins tanned for roans (being after the
nature of Spanish leather) in Great Britain, and so in proportion for any
greater or less number of such sheep skins, two shillings and three-pence.

and on sheep skins
tanned for roans,
being after the na-
ture of *Spanish* lea-
ther, 2s. 3d. per
dozen.

III. And be it further enacted by the authority aforesaid, That,
 from and after the said fifth day of *July* one thousand seven hundred
 and ninety-one, there shall be allowed for and upon all tanned goat
 skins, on which the additional duty of customs by this act imposed
 shall have been paid, and which shall be exported as merchandize to
 foreign parts, a drawback of the said additional duty; which said
 drawback shall be allowed and paid by the commissioners of the
 customs in *England* and *Scotland* respectively, in such manner, and
 at such times, and under such rules, regulations, restrictions, and
 provisions, as the drawbacks of the duties of customs are now allowed
 and paid on the exportation of goat skins of *Ireland* undressed.

A drawback of the
additional duty of
customs to be allow-
ed on exportation.

V. And be it further enacted by the authority aforesaid, That all
 and every the powers, directions, rules, penalties, forfeitures, clauses,
 matters, and things, which in and by an act made in the twelfth
 year of the reign of King *Charles* the second, intituled, *An act for*
taking

12 Cap. 2. c. 24. and
other excise laws, to
extend to this act.

taking away the court of wards and liveries, and tenures in capite, and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof, or by any other law now in force relating to his Majesty's revenue of excise, are provided and established for managing, raising, levying, collecting, mitigating, or recovering, adjudging, or ascertaining the duties thereby granted, or any of them, in such cases for which other provisions are made and prescribed by this act, shall be practised, used, and put in execution in and for the managing, raising, levying, collecting, mitigating, recovering, and paying the duties by this act imposed, and for preventing, detecting, and punishing frauds relating thereto, as fully and effectually, to all intents and purposes, as if all and every the said powers, rules, directions, penalties, forfeitures, clauses, matters, and things, were particularly repeated and re-enacted in this present act.

Duties of excise hereby imposed to be raised, as is provided by any act in force respecting goat skins and sheepskins tanned in Great Britain to resemble Spanish leather.

VI. And be it further enacted by the authority aforesaid, That the duties of excise by this act imposed shall, from time to time, be raised, received, levied, recovered, and secured, by such ways and means, and under such management, and under such penalties and forfeitures, and with such power of adjudging and mitigating penalties and forfeitures, and with such other powers, and subject to such rules and directions, and in such methods, manner, and form as by any act or acts of Parliament (as the case may require) in force at the commencement of this act, for or in respect of goat skins tanned with shomack or otherwise, in *Great Britain*, to resemble *Spanish leather*, and sheep skins tanned for roans (being after the nature of *Spanish leather*), in *Great Britain*, is directed and prescribed; and that the said act and acts, and all the clauses, penalties, forfeitures, powers, authorities, rules, directions, matters, and things therein contained, for the raising, receiving, levying, recovering, securing or paying the said duties respectively, are and shall be continued, practised, and put in execution, for raising, receiving, levying, recovering, securing, and paying the respective duties of excise by this act imposed, as fully and effectually, to all intents and purposes, as if the same were particularly repeated and re-enacted in this act.

Duties to be paid into the exchequer, and carried to the consolidated fund.

General rules for paying excise duties into the exchequer. 4 W. & M. c. 3. s. 4.

VII. And be it further enacted by the authority aforesaid, That all the money arising by the duties by this act imposed, the necessary charges of raising and accounting for the same excepted, shall from time to time be paid into the receipt of his Majesty's exchequer at *Westminster*, and the money so paid into the said receipt of the exchequer as aforesaid shall be carried to and made part of the fund called *The Consolidated Fund*.

Anno tricesimo primo

G E O R G I I III. Regis.

C A P. XLVII.

An Act to prevent other Ships than those laden with Tobacco from mooring and discharging their Lading at the Places appointed by an Act, made in the Twenty-ninth Year of the Reign of His present Majesty, intituled, 'An Act for repealing the Duties on Tobacco and Snuff, and for 'granting new Duties in lieu thereof;' to prohibit the Exportation of damaged or mean Tobacco; and for permitting the Importation of Tobacco and Snuff into the Port of Newcastle upon Tyne.

WHEREAS by an act, made and passed in the twenty-ninth year of the reign of his present Majesty, intituled, *An act for repealing the duties on tobacco and snuff, and for granting new duties in lieu thereof*, the commissioners of the customs in England and Scotland respectively were required, from time to time, to fix and appoint, or cause to be fixed and appointed, and from time to time continued, at such and every of the respective ports in England and Scotland respectively, in the said act enumerated, a certain place for the mooring all ships or vessels, in or on board which any tobacco should be imported or brought into Great Britain, according to the directions of the said act, and which should come or arrive within such respective ports, and certain provisions were made therein for enforcing the same; under the authority of which act the said commissioners of the customs in England and Scotland have respectively appointed certain places for the purpose of mooring all ships and vessels in or on board which any tobacco should be imported, at the ports therein enumerated: And whereas it is necessary, in order to give effect to the provisions of the said act before-mentioned, that such ships or vessels only as are laden with tobacco should be moored, and discharge their cargoes at the places so appointed by the respective commissioners; be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That, from and after the fifth day of July one thousand seven hundred and ninety-one, it shall not be lawful for any ship or vessel arriving at any of the said ports in the said act enumerated, other than such ships as shall be laden in the whole or in part with tobacco, to be moored, or the lading thereof discharged, at or within the limits of any of the places appointed, or to be appointed, by virtue and in pursuance of the said act, for the mooring of ships laden with tobacco; and in case any ship or vessel shall be moored, or the lading thereof discharged contrary to this act, the master, or other person having or taking the charge or command of such ship or vessel, and wilfully offending herein, shall, for each and every such offence, forfeit the sum of twenty pounds, to be recovered, mitigated, and applied, under and subject to the like rules, regulations, powers, and provisions, as other penalties and forfeitures, for any offence or offences committed against the said act of the twenty-

29 Geo. 3. c. 63. s. 24.
(Commissioners of customs to appoint and continue at each enumerated port, a certain place for the mooring all ships in which tobacco is imported, and the masters of such ships mooring at other places to forfeit 100l.)

None but tobacco ships to be moored, or the lading thereof discharged, within the limits of the places appointed under recited act for mooring such ships, on penalty of 20l. to be recovered, mitigated, and applied, as other penalties for offences committed against said act, or any other act for securing the customs.

ninth year aforesaid, or any other act or acts made for the securing the revenue of customs, are directed to be recovered, mitigated, or applied, and as fully and amply as if all the rules, regulations, powers, and provisions of the said acts respectively were repeated and re-enacted in the body of this act.

29 Geo. 3. c. 68. s. 35.
(No allowance for damaged or mean tobacco for which importer refuses to pay duty, but it may be exported.)

Damaged or mean tobacco shall not be exported, but be burnt under the direction of the commissioners of customs and excise respectively, and the ashes sold; and no allowance to be made the importer for the same.

Commissioners of customs to provide kilns for burning tobacco.
29 Geo. 3. c. 68. s. 143.

29 Geo. 3. c. 68. s. 14.
(No tobacco or snuff to be imported into any part of Great Britain, except the ports of London, Bristol, Liverpool, Lancaster, Cowes, Falmouth, Whitehaven, Hull, Port Glasgow, Greenock, and Leith.)

Tobacco and snuff may be imported into the Port of Newcastle upon Tyne,

under the regulations of acts in force on June 10, 1791.

All the clauses, &c. of such acts shall apply to tobacco and snuff imported into Newcastle.

‘ II. And whereas by the said act, passed in the twenty-ninth year of the reign of his present Majesty, among other things, the importer or importers, proprietor or proprietors, consignee or consignees of tobacco imported according to the regulations of that act, are allowed to export, under the restrictions therein mentioned, such damaged or mean tobacco as he or they shall refuse to pay the duties for, and which shall have been separated from sound tobacco, according to the directions of that act: And whereas the permitting in future the exportation of any such damaged or mean tobacco may be detrimental to the fair importers of tobacco, and productive of injury to the revenue;’ be it therefore enacted, That, from and after the tenth day of *June* one thousand seven hundred and ninety-one, it shall not be lawful to export any such damaged or mean tobacco, but the same shall be burnt and destroyed under the directions of the commissioners of his Majesty’s customs and excise respectively; and the said respective commissioners shall sell and dispose of the ashes arising therefrom for the most money that can be gotten for the same, and no allowance shall be made to the importer or importers, proprietor or proprietors, consignee or consignees, for or in consideration of any such damaged or mean tobacco.

III. ‘ And whereas by the said act, passed in the twenty-ninth year of the reign of his present Majesty, it is, amongst other things, enacted, That no tobacco or snuff whatever shall be imported or brought into any part of *Great Britain*, except the ports of *London, Bristol, Liverpool, Lancaster, Cowes, Falmouth, Whitehaven, Hull, Port Glasgow, Greenock, and Leith*, upon pain of forfeiture of all such tobacco and snuff respectively as shall be imported or brought into any part of *Great Britain*, except some or one of the said ports herein-before enumerated, together with the hogsheds, casks, chests, cases, and other packages respectively, containing such tobacco or snuff respectively, and the ship or vessel in or on board which the same shall be so imported or brought, together with her guns, furniture, ammunition, tackle, and apparel: And whereas it is expedient to permit the importation of tobacco and snuff into the port of *Newcastle upon Tyne*;’ be it therefore enacted by the authority aforesaid, That, from and after the tenth day of *June* one thousand seven hundred and ninety-one, nothing in the said recited act shall extend, or be construed to extend, to prevent the importation of tobacco and snuff into the said port of *Newcastle*, but that it shall and may be lawful to import tobacco and snuff into the said port of *Newcastle*.

IV. Provided always, That, on the importation of tobacco and snuff into the said port of *Newcastle*, the same shall be subject and liable to all and each and every the rules, regulations, conditions, restrictions, penalties, and forfeitures to which tobacco and snuff are respectively subject and liable by virtue of the said recited act, or any act or acts of Parliament in force on and immediately before the said tenth day of *June* one thousand seven hundred and ninety-one, on being imported into any of the ports particularly enumerated in the said recited act; and all and every the clauses, powers, directions, and authorities in and by the said recited act, and every other act and acts of Parliament in force, on and immediately before the said tenth day of *June* one thousand seven hundred and ninety-one, relating to tobacco and snuff imported into any of the said enumerated ports, shall apply and be put in

in full force and execution, with respect to tobacco and snuff imported into the said port of *Newcastle*, as fully and effectually, to all intents and purposes, as if the said clauses, powers, directions, and authorities were particularly repeated and re-enacted in the body of this act; and all and every the clauses, powers, directions, and authorities in and by the said recited act, and every other act or acts of Parliament relating to tobacco, tobacco stalks, *Spanish*, tobacco stalks for tobacco stalk flour, snuff work, tobacco stalk flour, or snuff, shall also apply and be put in full force and execution, with respect to the said port of *Newcastle*, as fully and effectually, to all intents and purposes, as if the said clauses, powers, directions, and authorities were particularly repeated and re-enacted in the body of this act.

Every act relating to tobacco, &c. to apply to the port of *Newcastle*.

Anno tricesimo secundo

GEORGE III. Regis.

C A P. VII.

An Act for repealing a certain Part of the Duty upon all Candles (except Wax and Spermaceti Candles.)

‘ **W** H E R E A S by an act, made in the twenty-seventh year of the reign of his present Majesty, intituled, *An act for repealing the several Duties of customs and excise, and granting other duties in lieu thereof, and for applying the said duties, together with the other duties composing the publick revenue; for permitting the importation of certain goods, wares, and merchandize, the produce or manufacture of the European dominions of the French King, into this kingdom; and for applying certain unclaimed monies, remaining in the exchequer for the payment of annuities on lives, to the reduction of the national debt*, a certain duty of excise of one penny halfpenny is imposed for every pound weight avoirdupoise of candles of tallow, and other candles whatsoever (except wax and spermaceti candles), made in *Great Britain*, and a certain drawback of excise is granted of one penny halfpenny for every pound weight avoirdupoise of such candles (except as aforesaid) exported as merchandize to foreign parts:’ May it please your Majesty that it may be enacted; and be it enacted by the King’s most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That, from and after the twenty-fifth day of *March* one thousand seven hundred and ninety-two, one halfpenny of the said duty and drawback respectively for every pound weight avoirdupoise of such candles, shall be repealed, cease, and determine; and that then and from thenceforth the several powers and authorities given by any act or acts of Parliament, as far as relates to the levying, collecting, and paying so much of the said duty and drawback, shall cease and determine; save and except in all cases relating to the recovering or paying any arrears thereof respectively, which may at that time remain unpaid, or to any fine, penalty or forfeiture relating thereto respectively, which shall have been incurred at any time before or on the said twenty-fifth day of *March* one thousand seven hundred and ninety-two.

27 Geo. 3. c. 13. schedule F. (Duty of 1½ d. per lb. on other than wax and spermaceti candles made in Great Britain; and a Drawback of the same on exportation).

½ d. per lb. of the duty imposed, and of the drawback allowed, by the recited act for such candles, to cease.

Anno

Anno tricesimo secundo

G E O R G I I III. Regis.

C A P. VIII.

An Act for the more effectual preventing of Frauds in the Revenue of Excise by Common Brewers.

No common brewer to sell beer, ale, or worts, in less quantity than in a whole cask, containing 4 gallons and an $\frac{1}{2}$, on penalty of 50*l.*; to be recovered or mitigated by virtue of any law of excise, or in the superior court, and divided in moieties.

Common brewers to be allowed three barrels in every 23 of beer,

and two in every 22 of ale, for waste. 12 Car. 2. c. 23. s. 22. and c. 24. s. 36.

Common brewers, other than within the bills, to be allowed $2\frac{1}{2}$ in every 23 barrels of beer or ale for waste. 1 W. & M. c. 24. s. 5.

Common brewer selling in less quantity at a time than in a whole cask, containing $4\frac{1}{2}$ gallons, deemed to sell by retail, and not entitled to the allowance. 25 Geo. 3. c. 73. s. 1.

Common brewer convicted of making false entry to lose the allowance for six months ensuing. 12 Car. 2. c. 24. s. 37.

‘ W H E R E A S the provisions already made by law are not sufficient to deter common brewers from selling beer, ale, or worts, in less quantity than a whole cask, containing four gallons and an half;’ be it therefore enacted by the King’s most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That no common brewer shall sell beer, ale, or worts, in any less quantity than in a whole cask, containing four gallons and an half, on pain of forfeiting the sum of fifty pounds for every such offence; to be sued for, recovered, levied, or mitigated, by virtue of any law or laws of excise, or by action of debt, bill, plaint, or information, in any of his Majesty’s courts of record at *Westminster*, or in the court of exchequer in *Scotland* respectively; and that one moiety of every such fine, penalty, or forfeiture, shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall inform, discover, or sue for the same.

Anno tricesimo secundo

G E O R G I I III. Regis.

C A P. IX.

An Act for repealing certain Regulations with respect to Certificates on exporting Tea to Ireland or America.

21 Geo. 2. c. 14. s. 1. (Tea to be delivered out of the warehouses, for exportation to Ireland or America, on certificate from commissioners of excise, or

‘ W H E R E A S by an act, made in the twenty-first year of the reign of his late Majesty King George the second, for permitting tea to be exported to Ireland, and his Majesty’s plantations in America, without paying the inland duties, the proprietor or proprietors of tea, imported into the kingdom of Great Britain from foreign parts, and afterwards exported to the kingdom of Ireland, or

to his Majesty's plantations in *America*, according to the rules, regulations, and provisions mentioned in that act, or the person or persons appointed by such proprietor or proprietors to make entry thereof, are required, in manner therein mentioned, to produce to the warehouse-keeper or warehouse-keepers, mentioned in the said act, a certificate under the hands of the commissioners of inland duties upon tea, or any three of them, that such security for exportation hath been given as therein is mentioned; and which certificate or certificates the said commissioners are by the said act required to give accordingly: And whereas the requiring such certificate or certificates can answer no good purpose, and it is therefore expedient that no such certificate should in future be granted or required; be it therefore enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That, from and after the fifth day of *July* one thousand seven hundred and ninety-two, no such proprietor or proprietors, or other person or persons shall be required to produce any such certificate, nor shall any such certificate, from and after the said fifth day of *July* one thousand seven hundred and ninety-two, be granted under the hands of the said commissioners, or any of them; and from and after the said fifth day of *July* one thousand seven hundred and ninety-two, such warehouse-keeper or warehouse-keepers shall deliver out of such warehouse or warehouses to such proprietor or proprietors, or other person or persons for exportation, such tea as is by the said act authorised to be exported, subject and according to all and singular the rules, regulations, restrictions, and provisions (other than and except the production of such certificate or certificates as aforesaid) contained in the said act, or any other act of Parliament in force relating thereto.

any three, that security given).

Such certificate no longer to be required;

but warehouse keepers to deliver tea authorised to be exported, subject to all rules except the production of such certificates.

Anno tricesimo secundo

G E O R G I I III. Regis.

C A P. X.

An Act for the better Execution of certain Warrants issued for the apprehending and committing Persons convicted of Offences against the Excise Laws.

WHEREAS many persons, chargeable with the duties of excise, or incurring penalties under the laws relating to the said duties, do frequently avoid being taken in execution after conviction for the same, by removing out of the jurisdiction where they were convicted, to the great prejudice of the revenue; be it therefore enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That, from and after the fifth day of *July* one thousand seven hundred and ninety-two, in case any person,

If any person against whom a body warrant is issued, shall go

into, reside, or be in any other place out of the jurisdiction of the commissioners or justices who granted it,

three commissioners, or any justice or justices of the place where such person shall be, on proof of the hand writing, to indorse his or their name, which shall be a sufficient authority to the person bringing it, or any other to whom directed to execute it there, and bring the offender before the commissioners or justice indorsing it, or some other of the same jurisdiction, who, by indorsement, may commit to the common gaol where warrant executed.

Powers to imprison the party offending till satisfaction made. See

22 Car. 2. c. 24. s. 45. Commissioners or justices within whose jurisdiction the party is found, on producing the distress warrant, and return, may commit to the next county gaol. 18 Geo. 2. c. 26. s. 13.

No action against any such person who shall indorse such warrant.

General issue and treble costs, and actions within three months, in all excise cases, and notice and other regulations. 28 Geo. 3. c. 37. s. 23 & seq.

against whom any warrant of commitment in execution, commonly called *A Body Warrant*, shall be issued by any three or more of the commissioners of excise in *England*, or by any justice or justices of the peace of any county, riding, division, city, liberty, town, or place within *Great Britain*, under or by virtue of any act or acts of Parliament now in force, or hereafter to be made, relating to the duties of excise, shall escape, go into, reside, or be in any other county, riding, division, city, liberty, town, or place, out of the jurisdiction of the said commissioners, or justice or justices granting such warrant as aforesaid, it shall and may be lawful to and for any three or more of the said commissioners of excise in *England*, or any justice or justices of the peace of any county, riding, division, city, liberty, town, or place, in *Great Britain*, where such person shall escape, go into, reside, or be; and such commissioners of excise, and justice or justices respectively, is and are hereby required, upon proof being made upon oath of the hand writing of the commissioners of excise, or justice or justices respectively granting such warrant, to indorse his or their name or names on such warrant, which shall be a sufficient authority to the person or persons bringing such warrant, and to all other persons to whom such warrant was originally directed, to execute such warrant in such other county, riding, division, city, liberty, town, or place, out of the jurisdiction of the commissioners of excise, or justice or justices respectively granting such warrant as aforesaid, and to carry and convey such offender or offenders before the commissioners of excise, or justice or justices who indorsed such warrant, or some other justice or justices of the peace of the county, riding, division, city, liberty, or place where such warrant was indorsed, who are respectively hereby authorised and empowered, by indorsement upon such warrant, to commit such offender or offenders to the common gaol or house of correction of the county, riding, or place where such warrant shall be executed, according to the exigency of such warrant, there to remain until delivered by due course of law.

II. And be it further enacted by the authority aforesaid, That no action of trespass, false imprisonment, information or indictment, or other prosecution, shall be brought, sued, commenced or prosecuted, by any person or persons whatever against any such commissioner or commissioners of excise, or justice or justices who shall indorse such warrant, for or by reason of his or their indorsing such warrant: Provided nevertheless, That such person or persons shall be at liberty to bring or prosecute his or their action or suit against the commissioners of excise, or justice or justices who originally granted such warrant, in the same manner as such person or persons might have done in case this act had not been made.

Anno tricesimo secundo

GEORGE III. Regis.

CAP. XI.

An Act to compel Auctioneers to declare whether Sales have been held under the Notices now required to be given by Law.

‘ **W**HEREAS, by an act made in the nineteenth year of the reign of his present Majesty, every auctioneer is required, before he begins any sale by way of auction, to deliver, or cause to be delivered, in manner in the said act prescribed, a notice in writing, signed by such auctioneer, specifying the particular day when such sale by auction is to begin, and also a written or printed catalogue attested and signed by such auctioneer, or his known clerk: And whereas it is expedient that every auctioneer delivering such notice or catalogue should be obliged to make it appear whether any sale by way of auction was opened or begun, or any article, lot, parcel, or thing, was bid for or sold under such notice or catalogue; be it therefore enacted by the King’s most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That every auctioneer who shall have delivered, or caused to be delivered, any such notice or catalogue for a sale by auction, within the limits of the chief office of excise in *London*, or the person who acted as his clerk at such sale, or intended sale, shall, within twenty-eight days after the day specified in such notice as the particular day when such sale by auction was to be made, deliver, or cause to be delivered, at the chief office of excise in *London*, to the person or persons who shall be appointed by the commissioners of excise to receive the same, a declaration, in writing, setting forth, whether or not any sale by way of auction had been, or was opened or begun under such notice, or any article, lot, parcel, or thing contained in such catalogue was bid for or sold at such auction; and such auctioneer, or person acting as his clerk, as aforesaid, shall make oath to the truth of such declaration before the commissioners of excise, or one of them, or before such person as the commissioners of excise shall appoint to administer the same; which oath the said commissioners of excise, or one of them, or other person so to be appointed as aforesaid, is and are hereby authorized and empowered to administer; and that every auctioneer who shall have delivered, or caused to be delivered, any such notice or catalogue for a sale by auction, in any part of *Great Britain*, not within the limits of the said chief office, or the person who acted as his clerk at such sale, or intended sale, shall, within six weeks after the day specified in such notice as the particular day when such sale by auction was to be made, deliver, or cause to be delivered, to the collector of excise in whose collection such sale has been or was intended to be, a like declaration in writing, in manner as is herein-before required with respect to persons selling by auction within the limits of the chief office of excise in *London*, to be verified in like manner, on pain that every auctioneer

19 Geo. 3. c. 56. s. 9.
(Notice, and a catalogue of each sale by auction, on penalty of 20l.)

Auctioneer giving such notice of sales within the limits of the chief office, or the person acting as his clerk there, within twenty-eight days after the time specified for the sale, to deliver a declaration on oath, whether any auction was opened or begun, or any article bid for or sold:

Elsewhere a like declaration to collector within six weeks.

Account of sale, and payment of duty, within like times. 19 Geo. 3. c. 56. s. 7 & 8.

50l. penalty for every neglect or refusal of declaration; to be recovered or mitigated as by any excise law, or in the superior courts; and divided in moieties.

Summary jurisdiction.
12 Car. 2. c. 24. f. 45.

GENERAL ISSUE

and treble costs in all excise cases, and actions limited to three months, with notice and other regulations.

28 Geo. 3. c. 17. f. 23. and the following clauses.

shall, for every neglect or refusal of delivering such declaration, verified in the manner herein-before prescribed, forfeit the sum of fifty pounds, to be sued for, recovered, levied, or mitigated by virtue of any law or laws of excise, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland* respectively; and that one moiety of every such fine, penalty, or forfeiture, shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall inform, discover, or sue for the same.

Anno tricesimo secundo

GEORGE III. Regis.

C A P. XVIII.

An Act for continuing and granting to His Majesty certain Duties upon Malt, Mum, Cyder, and Perry, for the Service of the Year One thousand seven hundred and ninety-two.

Maltsters, for every 20 quarters of grain made into malt for exportation, to be allowed 30 quarters in cases where there is a bounty.

Notice of the quantities of corn intended to be contained in each steeping for exportation,
12 Geo. 1. c. 4. f. 49;
and officer to gage it in all its operations. Same act, f. 52.

Bounty (payable by the customs) of 2 s. 6 d. per quarter for malt made of barley and exported, when barley under 22 s. per quarter. 1 W & M. stat. 1. c. 12. f. 2. (repealed, and not in this collection), and 31 Geo. 3. c. 30. f. 1 & 3. (Not in this collection)——The price to be ascertained according to that act, f. 31 & seq.——The duty not to be reckoned towards the price. 12 Ann. stat. 1. c. 2. f. 29.

Former acts on this subject. See 3 Geo. 3. c. 1. f. 13.

Malt shipped for exportation and relanded to be forfeited, and treble the value; one moiety to the King, and the other to the informer.

Bond to be taken by officers of the customs on exportation with the bounty. 31 Geo. 3. c. 30. f. 5. (Not in this collection.)

Penalties are to be recovered or mitigated as by any law of excise, or at *Westminster*, and divided in moieties.

Summary jurisdiction.
12 Car. 2. c. 24. f. 45.

GENERAL ISSUE

and treble costs, in all excise cases, and actions limited to three months, with notice and other regulations.

28 Geo. 3. c. 17. f. 23.

and the following clauses.

SECT. IX. **A**ND be it further enacted by the authority aforesaid, That, from and after the said twenty-fourth day of *June* one thousand seven hundred and ninety-two, there shall be allowed to maltsters, and makers of malt for exportation, for every twenty quarters of barley, or other corn or grain, which shall be made into malt for exportation, in cases where by law any bounty is allowed on the exportation of malt, an allowance of thirty quarters after the same shall be dried and made into malt, and no more, upon the exportation thereof, though by their steeping, wetting, or watering the same, the said twenty quarters shall be run out to any greater quantity exceeding the said thirty quarters.

X. And be it further enacted, That if after the shipping of any malt made to be exported, the malt so shipped to be exported, or any part thereof, shall be relanded in any part of *Great Britain*, then, and in every such case, all the malt which shall be relanded, and treble the value thereof, shall be forfeited; (that is to say), one moiety thereof to the King, and the other moiety thereof to the person or persons who shall seize, inform, or sue for the same; and such malt so relanded shall and may be seized by any officer or officers of the customs or excise.

XVIII. And be it further enacted by the authority aforesaid, That all fines, penalties, and forfeitures, for any offences against this act, shall be sued for, levied, and recovered, or mitigated, by the same ways, means, and methods, as any penalty or forfeiture given by any of the laws of excise upon beer, ale, and other liquors, can or may be sued for, levied, recovered, or mitigated, or by any law or laws of excise, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*; and that one moiety of such fines, penalties, and forfeitures, shall be to the use of his Majesty, his heirs and successors, and the other moiety to him or them that shall discover, inform, or sue for the same.

Anno tricesimo secundo

GEORGE III. Regis.

C A P. XXI.

An Act for the more effectual Prevention of Frauds in the Revenue of Excise with respect to the manufacturing of Soap.

‘ **W**HEREAS by several acts of Parliament, made in the fifth, seventeenth, and twenty-fourth years of his present Majesty, certain provisions were enacted for better securing the duties on soap, of the descriptions therein mentioned: And whereas it is expedient that the same should be extended to soap of whatever description;’ be it enacted by the King’s most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That, from and after the fifth day of July one thousand seven hundred and ninety-two, the said recited acts, and every clause, matter, and thing therein contained, with relation to the makers of hard soap, so far as the same extend to the finding, providing, or affixing, wooden covers to coppers, pans, or other utensils, or to such coppers, pans, or other utensils, and covers being locked or sealed down, or to the furnace doors of their coppers, pans, or other utensils being locked and fastened, or to the covers, furnace doors, or ash-hole doors, of their coppers, pans, or other utensils, being locked, fastened, and sealed down; or to the giving any notice to the officers of excise to have the same respectively unlocked or opened, or to the paying for locks, keys, or fastenings, provided by the surveyors or supervisors of excise in pursuance of the directions of the said acts, or either of them; or to the imposing of any penalty for the making of any hard soap, or for the opening of any such cover, copper, pan, utensil, furnace door, ash-hole door, or to the breaking, damaging, or hurting any such lock, seal, or fastening; or for any other offence relating to any of the said provisions, committed contrary to the said acts, or either of them, shall, and the same are hereby declared to extend to all and every maker and makers of soap of what kind or quality soever, and shall be used, practised, applied, and put in execution, against all and every maker and makers of soap, as fully and effectually, as if the same were particularly and expressly enacted in the body of this act.

5 Geo. 3. c. 41. f. 15.
(Cover to be provided for hard pan, copper.)
17 Geo. 3. c. 12. l. 6.
(Fastenings to the furnace doors of such coppers.)
24 Geo. 3. c. 44. l. 9.
(Fastenings to the ash-hole door.)

The recited acts, with relation to the makers of hard soap, so far as the same extend to the finding wooden covers to coppers, &c. or to their being locked or sealed down; or to locking, fastening, and sealing the furnace and ash-hole doors; or to giving notice of opening them, or paying for locks, &c.; or to any penalty for making hard soap, or opening coppers, or damaging the fastenings, or for any offence relating to the said provisions, extended to all makers of soap of any kind whatever.

See the regulations and penalties in the said acts, 5 Geo. 3. c. 41. f. 15. 17 Geo. 3. c. 12. l. 6. 24 Geo. 3. c. 44. l. 9. and regulations thereto.

Anno tricesimo secundo

GEORGE III. Regis.

C A P. XXXIII.

An Act for explaining and amending an Act, passed in the Thirty-first Year of the Reign of His late Majesty King George the Second, intituled, 'An Act for the Encouragement of Seamen employed in the Royal Navy, and for establishing a regular Method for the punctual, frequent, and certain Payment of their Wages; and for enabling them more easily and readily to remit the same for the Support of their Wives and Families; and for preventing Frauds and Abuses attending such Payments; and for further extending the Benefits thereof to Petty Officers and Seamen, Non-commissioned Officers of Marines, and Marines, serving, or who may have served, on Board any of His Majesty's Ships.

Captains of his Majesty's ships abroad to cause the names of the non-commissioned officers of marines, and marines, to be read over at the same time as the names of the petty officers and seamen, under the act of 31 Geo. 2. c. 30. (f. 13);

SECT.
IV.

AND be it enacted by the authority aforesaid, That, from and after the said first day of *August* one thousand seven hundred and ninety-two, when and so often

as any captain or commanding officer of any ship or vessel in the service of his Majesty, his heirs or successors, which shall not be in any port of *Great Britain*, or on the coast thereof, shall, in compliance with the directions given him in the afore-mentioned act, read over, or cause to be read over, the names of all the inferior officers and seamen belonging to such ship or vessel, the said captain or commanding officer is hereby directed and required to read over in like manner, or cause to be read over, all the names of the non-commissioned officers of marines, and marines, belonging to such ship or vessel, and shall cause them to answer to their names; and if any such officer of marines, or marine, shall be desirous to remit to his wife, father, or mother, in *Great Britain*; or if any inferior officer or seaman, non-commissioned officer of marines, or marine, shall be desirous to remit to his grandfather, grandmother, brother or sister, the said captain or commander shall cause lists to be made out for such officers, seamen, and marines, in the manner directed by the aforesaid act, in cases of inferior officers and seamen remitting their wages to their wives, fathers, or mothers, and shall in like manner sign, complete, and transmit the same to the commissioners of the navy at their board; and the said commissioners shall cause bills to be made out for every such allotment, which bills they shall make payable, and transmit, assign for payment, and direct to be paid, in every respect, the same as directed by the aforesaid act of the thirty-first year of the reign of his said late Majesty, in cases of bills made out for allotments made by inferior officers and seamen on board of such ships or vessels.

and if any such officer of marines, or marine, desires to remit to his wife, father or mother, or any such person, or any inferior officer or seaman, desires to remit to his grandfather, grandmother, brother or sister, lists to be made out and transmitted as by the said act.

Commissioners of the navy to cause bills to be made out, and transmit and assign them for payment, as by said act.

For wages when paid at the pay-office, or an out-port, non-commissioned officers and marines may receive bills upon the receiver-general of the land tax, collec-

V. And be it further enacted by the authority aforesaid, That, from and after the said first day of *August* one thousand seven hundred and ninety-two, when and so often as any wages or pay due to any non-commissioned officer of marines, or marine, shall be paid at the pay office of the navy, or at any of the out ports, if such officer of marines, or marine, shall desire to receive a bill for the whole, or any

part of the same, to be drawn upon the receiver-general of the land tax, collector of the customs, collector of the excise, or clerk of the check as aforesaid, then and in such case the commissioner of the navy controlling such payment shall cause bills to be made out, which he shall sign, and cause to be attested, forwarded, and delivered in like manner as directed in the aforesaid act of the thirty-first year of the reign of his said late Majesty, in cases of inferior officers and seamen remitting their wages.

tor of the customs or excise, &c. as by aforesaid act, (l. 14.)

VI. And be it enacted by the authority aforesaid, That as soon as the duplicate of any remittance bill or bills, made out in favour of or granted in the manner herein-before directed to any non-commissioned officer of marines, or marine, shall be produced and delivered to any receiver-general of the land tax, collector of the customs, collector of the excise, or clerk of the check, in *Great Britain* respectively, within six calendar months from the date thereof, he is hereby required and enjoined to examine such duplicate, and enquire into the truth thereof, by the oath of the person producing the same, which oath he is hereby authorized and directed to administer, and upon being duly satisfied to testify the same on the back of such bill, and shall immediately pay to the person or persons to whom such bills shall be made payable, and who shall be entitled to receive the same, without fee or reward on any pretence whatsoever, the sum contained in such bill, taking his, her, or their receipt for the same on the back thereof; which bill so paid, upon being produced and delivered, together with the duplicate thereof, at the navy office, shall be immediately assigned for payment by three or more commissioners of the navy, and shall be immediately repaid by the treasurer of the navy to such receiver-general of the land tax, collector of the customs, collector of the excise, clerk of the check, or to the order of any of them respectively, who shall have paid such bill; but in case the duplicate of such bill shall not be produced and delivered, and the payment thereof be demanded within six calendar months from the date thereof, then the said receiver-general of the land tax, collector of the customs, collector of the excise, or clerk of the check, shall return such bill to the treasurer of the navy, who shall cause such bill to be immediately cancelled, and from and after the cancelling thereof the sum so contained in such bill shall accrue and become payable to such non-commissioned officer of marines, or marine, for whose wages or pay it was made out, or to his lawful attorney or attornies, or to his representatives, in case he shall be dead, in the same manner as if such bill had never been issued.

On production of the duplicate of a bill within six months of the date to the receiver-general, &c. he shall examine into the truth of it upon oath, and on being satisfied, pay the same without fee, and take a receipt on the back of it.

The bill so paid being produced at the navy office with the duplicate, to be repaid by the treasurer.

If duplicate not delivered, and payment demanded within six months, the bill to be returned to the treasurer of the navy and cancelled.

Like regulations respecting seamen's wages, &c. See 31 Geo. 2. c. 10.

XIV. And be it further enacted, That if any petty officer or seaman, non-commissioned officer of marines, or marine, shall have been duly discharged, as disabled or unserviceable, from his ship, or be discharged as disabled or unserviceable from any of his Majesty's hospitals or sick quarters, at home or abroad, and shall arrive or be at any port in *Great Britain* where no commissioner of the navy shall be or reside, and shall at such port, or at any other place in *Great Britain*, be desirous to receive Payment of any ticket or tickets, certificate or certificates, which shall have been made out on his account as herein-before directed, and for any time when such petty officer or seaman, non-commissioned officer of marines, or marine, shall have been upon his passage home, after having been discharged from such ship, or from such hospital or sick quarters, he shall apply to the collector of the customs, collector of the excise, or receiver general of the land-tax, or clerk of the check, who may be at or nearest to such port or other place in *Great Britain*, and shall present and deliver to him such ticket or tickets, together with the certificate of his having been duly discharged

Petty officer or seaman, non-commissioned officer of marines, or marine, discharged as unserviceable, and being at ports where no commissioner of the navy resides, or at any other place, and wishing to receive payment of tickets there, to apply to the collectors of the customs, excise, &c.;

and deliver his ticket and certificates.

Collectors, &c. on such application to ascertain the identity of the party by certificate of the master of the vessel, or some reputable inhabitant;

and thereupon to give a receipt for the tickets, &c. and transmit the tickets and all the certificates to the commissioners of the navy, London.

Tickets so transmitted, to be examined, and remittance bills made out and forwarded as in the case of foreign remittances.

On production of the duplicate of a remittance bill to any receiver general of the land tax, collector, &c. within six months from the date, he shall examine into the truth of it upon oath, and on being satisfied, pay the same without fee, and take a receipt on the back of it.

The bill so paid being produced at the navy office with the duplicate, to be repaid by the treasurer.

charged from such ship, or such hospital or sick quarters, as the case may be, and likewise (if he has received no wages or other consideration for his services in any packet or trading ship or vessel on board of which he may have arrived in *Great Britain*), a certificate thereof from the master or commander of such packet or trading ship or vessel; and such collector of the customs, collector of the excise, receiver general of the land tax, or clerk of the check, in *Great Britain*, to whom he may apply respectively, is hereby required and directed to receive such tickets and certificates, and to require a certificate from the master of the packet or vessel in which such seaman shall have come home, if he shall have so come home, or from some reputable inhabitant of such place, that he knows the person applying to him as aforesaid, or believes such person to be the party entitled to hold the tickets or certificates which he shall have so presented, and whose address they shall also specify; and the said collector of the customs, collector of the excise, receiver general of the land tax, or clerk of the check, as the case may be, being satisfied in every respect with regard to the identity of such petty officer or seaman, non-commissioned officer of marines, or marine, shall grant an acknowledgement or receipt to him for such tickets and certificates as he shall so deliver, and shall immediately transmit the same, together with the certificate, and party's address, taken by him as before directed, addressed to the commissioners of his Majesty's navy, at their board in *London*, who shall cause the day upon which they shall receive the same to be indorsed thereon, and they shall immediately cause such ticket or tickets, and certificate or certificates to be examined by the muster books, if received, and shall make or cause to be made out, within three days, a remittance bill for the net balance due upon such tickets and such certificates, or upon the ship's books for which such ticket or tickets shall have been made out, in case the ship or ships shall have been paid for the time, and which remittance bills they are hereby directed and required to make out, assign, attest, forward, and transmit, in the manner herein-before directed in cases of foreign remittances, and which remittance bill for payment shall be made payable only to such petty officer or seaman, non-commissioned officer of marines, or marine, to whom such wages shall be due; and such remittance bills shall be made out in the form herein-before directed, in cases of parties desiring their wages to be remitted from abroad, or to the like effect.

XVI. And be it enacted by the authority aforesaid, That as soon as the duplicate of any remittance bill or bills, made out in favour of, or granted in the manner herein before directed to, any petty officer, seaman, non-commissioned officer of marines, or marine, shall be produced and delivered to any receiver general of the land tax, collector of the customs, collector of the excise, or clerk of the check in *Great Britain* respectively, within six calendar months from the date thereof, he is hereby required and enjoined to examine such duplicate, and enquire into the truth thereof, by the oath of the person producing the same, which oath he is hereby authorized and directed to administer, and upon being duly satisfied to testify the same on the back of such bill, and shall immediately pay to the person to whom such bill shall be made payable, and who shall be entitled to receive the same, without fee or reward on any pretence whatsoever, the sum contained in such bill, taking his receipt for the same on the back thereof; which bill so paid, upon being produced and delivered, together with the duplicate thereof, at the navy office, shall be immediately assigned for payment by three or more commissioners of the navy, and shall be immediately repaid by the treasurer of the navy to such receiver general of the land tax, collector of the customs, collector of the excise,

clerk of the check, or to the order of any of them respectively who shall have paid such bill; but in case the duplicate of such bill shall not be produced and delivered, and the payment thereof be demanded, within six calendar months from the date thereof, then the said receiver general of the land tax, collector of the customs, collector of the excise, or clerk of the cheque, shall return such bill to the treasurer of the navy, who shall cause such bill to be immediately cancelled, and from and after the cancelling thereof the sum so contained in such bill shall accrue and become payable to such inferior officer or seaman, non-commissioned officer of marines, or marine, for whole wages or pay it was made out, or to his lawful attorney or attorneys, or to his representatives, in case he shall be dead, in the same manner as if such bill had never been issued.

If duplicate not delivered, and payment demanded within six months, the bill to be returned to the treasurer, and cancelled.

XVII. Provided always, and it is hereby further enacted by the authority aforesaid, That if any receiver general of the land tax, collector of the customs, collector of the excise, or clerk of the check, to whom the duplicate of any of the bills herein-before directed to be made out and addressed, shall be tendered for payment, shall not then have in his hands publick money sufficient to answer the same, and shall for that reason refuse or delay the immediate payment thereof, such receiver general, collector of the customs, collector of the excise, or clerk of the check, shall immediately indorse on the back of the said duplicate the day of its being so tendered to him, and the cause of his refusal or delay to pay the same, and shall appoint thereon for the payment of such bill some future day, within the space of one month at the farthest from the day of its having been first tendered to him as aforesaid; and such duplicate, with the indorsement thereon, shall immediately be delivered back to the person presenting the same; and if upon complaint to be made to the respective commissioners appointed by his Majesty, his heirs or successors, to manage the said several duties of the land tax, customs, or excise, or to the commissioners of the navy if the person complained of be a clerk of the check, it shall appear that such receiver general, collector of the customs, collector of the excise, or clerk of the check, hath unnecessarily and wilfully refused or delayed the payment of such bill, or that such receiver general, collector of the customs, collector of the excise, or clerk of the check, or any person employed by or under any of them, hath directly or indirectly received or taken any fee, reward, gratuity, discount, or deduction whatsoever, on account of the payment of the said bill, it shall and may be lawful to and for any three or more of the said commissioners to convict and fine any such offender under their respective direction in any sum not exceeding fifty pounds, according to the nature and degree of the offence; and such fine shall be levied and recovered in such and the same manner, to all intents and purposes, as any conviction may be made, and any penalty or fine may be levied or recovered for any offence against any law by which any custom or excise is imposed or laid; and the said fine, when recovered, shall be paid to the informer or informers against such offender or offenders.

If receiver-general, &c. shall not have money to hand when duplicates are tendered, he shall indorse the time on the duplicate, and appoint a day for payment within a month.

50*l.* penalty to the informer on conviction before commissioners of customs or excise, &c. respectively for unnecessary delay, or taking a fee.

XXIV. Provided always, and it is hereby expressly declared, That so much of the aforesaid act, passed in the thirty-first year of the reign of his late Majesty King George the Second, as is not repealed by this act, shall remain in full force and effect.

So much of 31 Geo. 2. c. 10. as is not hereby repealed, to remain in force.

Anno tricesimo secundo

GEORGE III. Regis.

C A P. XXXIV.

An Act for explaining and amending an Act passed in the Twenty-sixth Year of the Reign of his present Majesty, intuled, 'An Act for the further preventing Frauds and Abuses attending the Payment of Wages, Prize Money, and other Allowances, due for the Service of Petty Officers and Seamen on Board any of his Majesty's Ships;' and for further extending the Benefits thereof to Petty Officers and Seamen, Non-commissioned Officers of Marines, and Marines, serving, or who may have served, on Board any of his Majesty's Ships.

If the executor or administrator reside at a distance, a remittance bill to be made out for the balance of wages of seamen and marines.

SECT. XXV. **A**ND be it further enacted, That in case the said executor or administrator, widow, next of kin, or creditor, or person named as executor, shall not be present, but be and reside at a distance, the said deputy paymaster, or treasurer's clerk, shall make out, or cause to be made out, a remittance bill or bills for the net balance, or that part of the net balance ascertained as aforesaid, and which shall be in the following form, or to the like effect:

N^o

Day of

Form of remittance bill.

Sir,

Pay to B. C. of

on { ^{his} _{ber} } producing and l. s. d.

delivering the duplicate hereof, the sum of
being on account of the wages of D. E. belonging to his Majesty's ship the if the same be demanded
within six calendar months from the date hereof, otherwise you
are to return this bill to the treasurer of the navy, at the pay
office of the navy, London.

See the other remittances for wages of seamen and marines, and Greenwich pensioners. 31 Geo. 2. c. 10; 3 Geo. 3. c. 16; and 32 Geo. 3. c. 33.

To {
The receiver general of the land tax in
the county of
The collector of the customs at the port
of
The collector of the excise at
The clerk of the check at

Signed { F. G. } Commissioner of the navy.
Attested { H. I. } Clerk to the treasurer of the navy.

By virtue of the act of the thirty-second of George the Third.

N. B. The personating or falsely assuming the name and character of any person entitled to receive the wages of any inferior officer or seaman, non-commissioned officer of marines, or marine, or procuring any other to do the same, in order to receive wages due to such officer

officer or seaman, non-commissioned officer of marines, or marine, is made felony without benefit of clergy, by the thirty second of George the Third.

THE officer to whom the within bill is addressed, is directed by act 32 Geo. III. chap. 34, to examine the duplicate thereof when presented, and enquire into the truth, by the oath of the person presenting the same; and being satisfied, he is to testify to that purpose upon the back of the bill, and pay the amount without fee or reward; but if he shall not be able to pay the amount, from not having publick money sufficient in his hands, he shall note the cause of his refusing payment, and shall appoint another day, within one month at furthest from that time, and shall deliver back the bill, so noted, to the person presenting it. And if, upon complaint to the commissioners, it shall appear that the officer to whom this is addressed has unnecessarily delayed payment, taken any fee, or made any deduction whatsoever, he shall be fined a sum not exceeding fifty pounds.

And which bill shall be signed, attested, forwarded and transmitted in the manner directed in cases of parties desiring their wages to be remitted at the pay of a ship by the aforesaid act, passed in the thirty-first year of the reign of his late Majesty; and which remittance bills shall be made payable to such persons only as shall be expressed as administrators, executors, widows, next of kin, or creditors, in the check or certificate issued as before directed by the inspector; and all the money payable by the treasurer of the navy upon such check of administration, or probate of will, with copy of will annexed, being made into a remittance bill or bills, the treasurer's clerk shall examine the said check, and if it shall appear that there is no further sums due by the said treasurer of the navy, but that the full sum due by him upon such authority has been paid and satisfied, his said clerk shall enclose the said check, together with the said copy of will, in the letter or cover which contains the bill of remittance, and forward it by the same conveyance to the administrators or executors, widows, next of kin, or creditors, that it may be and remain in their hands, and stand in place and in stead of the original administration, or probate of the will, as an authority to receive whatever other sums may be due, or become due, to the estate of such deceased.

Remittance bill to be signed and forwarded as in cases of parties desiring wages to be remitted at the pay of a ship by 31 Geo. 3. c. 10.

The check and copy of the will to be enclosed with the bill of remittance to the administrators, &c.

XXVI. And be it enacted by the authority aforesaid, That as soon as the duplicate of any remittance bill or bills made out in favour of, or granted in the manner herein-before directed in the different events specified to, any administrator, executor, widow, next of kin, creditor, or person named as executor to any petty officer, seaman, non-commissioned officer of marines, or marine, shall be produced and delivered to any receiver general of the land tax, collector of the customs, collector of the excise, or clerk of the check, in Great Britain respectively, within six calendar months from the date thereof, he is hereby required and enjoined to examine such duplicate, and enquire into the truth thereof, by the oath of the person producing the same, which oath he is hereby authorized and directed to administer, and upon being duly satisfied to testify the same on the back of such bill, and immediately to pay to the person or persons to whom such bills shall be made payable, and who shall be entitled to receive the same, without fee or reward on any pretence whatsoever, the sum contained in such bill, taking his, her, or their receipt for the same on the back thereof, which bill so paid, upon being produced and delivered, together with the duplicate thereof, at the navy office, shall be immediately assigned for payment by three or more commissioners of the navy, and shall be immediately repaid by the treasurer of the navy to such receiver general of the land tax, collector of the customs, collector of the excise, clerk of the check, or to the order of any of them respectively who shall have paid such bill; but in case the duplicate of such bill shall

On production of the duplicate of a remittance bill to any receiver general of the land tax, collector of the excise, &c. within six months from the date, he shall examine into the truth of it upon oath, and being satisfied shall pay the same without fee, taking a receipt on the back of it;

which bill so paid being delivered with the duplicate shall be repaid by the treasurer of the navy:

But if duplicate not produced within six not

months the bill to be returned and cancelled.

not be produced and delivered, and the payment thereof be demanded within six calendar months from the date thereof, then the said receiver general of the land tax, collector of the customs, collector of the excise, or clerk of the check, shall return such bill to the treasurer of the navy, who shall cause such bill to be immediately cancelled, and from and after the cancelling thereof, the sum so contained in such bill shall accrue and become payable to such executor, administrator, widow, next of kin, creditor, or person named as executor to such inferior officer or seaman, non-commissioned officer of marines, or marine, for whose wages or pay it was made out, or to their lawful representatives in case they shall be dead, in the same manner as if such bill had never been issued.

If receiver general, collector, &c. shall not have money in hand when duplicates are tendered, he shall indorse the time and appoint thereon a day for payment within a month.

Penalty on receiver general, &c. delaying payment, or taking fees, not exceeding 50*l.* to the informer on conviction before three or more commissioners of land tax or excise, &c.

XXVII. Provided always, and it is hereby further enacted by the authority aforesaid, That if any such receiver general of the land tax, collector of the customs, collector of the excise, or clerk of the check, to whom the duplicate of any of the bills herein-before directed to be made out and addressed to him as aforesaid shall be tendered for payment, shall not then have in his hands publick money sufficient to answer the same, and shall for that reason refuse or delay the immediate payment thereof, such receiver general, collector of the customs, collector of the excise, or clerk of the check, shall immediately indorse on the back of the said duplicate the day of its being so tendered to him, and the cause of his refusal or delay to pay the same, and shall appoint thereon, for the payment of such bill, some future day, within the space of one month at the farthest from the day of its having been first tendered to him as aforesaid, and such duplicate, with the indorsement thereon, shall immediately be delivered to the person presenting the same; and if upon complaint to be made to the respective commissioners appointed by his Majesty, his heirs or successors, to manage the said several duties of the land tax, customs, or excise, or to the commissioners of the navy if the person complained of be a clerk of the check, it shall appear that such receiver general, collector of the customs, collector of the excise, or clerk of the check, hath unnecessarily and wilfully refused or delayed the payment of such bill, or that such receiver general, collector of the customs, collector of the excise, or clerk of the check, or any person employed by or under any of them, hath directly or indirectly received or taken any fee, reward, gratuity, discount, or deduction whatsoever, on account of the payment of the said bill, it shall and may be lawful to and for any three or more of the said commissioners to convict and fine any such offender, under their respective direction, in any sum not exceeding fifty pounds, according to the nature and degree of the offence; and such fine shall be levied and recovered in such and the same manner, to all intents and purposes, as any conviction may be made, and any penalty or fine may be levied and recovered, for any offence against any law by which any custom or excise is imposed or laid; and the said fine, when recovered, shall be paid to the informer or informers against such offender or offenders.

Anno tricesimo secundo

GEORGE III. Regis.

C A P. XL.

An Act for amending the Laws of Excise relating to the Manufactory of Flint Glass.

WHEREAS certain regulations, not required in other cases, are necessary in the making of flint glass; be it therefore enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That every maker of flint glass, who shall have given any notice for beginning to fill or charge any pot or pots with metal or materials for the making of flint glass, in the manner required by law, shall be allowed the space of three hours next after the time and hour specified in such notice, before he, she, or they shall be required to begin to fill or charge such pot or pots with such metal or materials, and such beginning to fill or charge such pot or pots with such metal or materials, within three hours next after the time and hour specified in such notice, shall be deemed and taken to be a beginning to fill and charge such pot or pots, according to and under such notice, any thing in any former act or acts of Parliament contained to the contrary thereof in anywise notwithstanding.

Makers of flint glass to be allowed three hours after the time specified in the notice, for beginning to fill pots with materials.

Twenty four hours notice by every glass maker before beginning to fill and charge, specifying the hour and time, weight of materials, and species of glass, 50l. 19 Geo. 2. c. 12. s. 7. and 17 Geo. 3. c. 59. s. 33; and if no beginning pursuant thereto, notice void, and a fresh one to be given. 19 Geo. 2. c. 12. s. 8.

Proceeding to charge flint glass pots, next clause.

II. And be it further enacted by the authority aforesaid, That every maker of flint glass who shall give any such notice for beginning to fill or charge any pot or pots for the making of flint glass shall, within six hours next after the time and hour at which he, she, or they shall begin to fill or charge such pot or pots, put into such pot or pots one fourth part at the least of the true weight of the metal or preparation, specified in such notice as being to be made use of in the making of flint glass, on pain of forfeiting the sum of fifty pounds for every neglect or refusal thereof.

1-4th at least of the metal specified in the notice to be put into flint glass pots within six hours after beginning to charge them, on penalty of 50l.

Taking account. 19 Geo. 2. c. 12. s. 9.

III. And be it further enacted by the authority aforesaid, That it shall not be lawful for any maker or makers of flint glass to unstop or take down any stopper from his, her, or their pot or pots, containing any metal or preparation for the making of flint glass, unless notice in writing shall, by the space of one hour next before he, she, or they shall so unstop such pot or pots, or take down any such stopper from any such pot or pots, be given to the officer or officers of excise under whose survey he, she, or they shall then be, of his, her, or their intention so to do, specifying therein the particular time and hour when and at which any such pot or pots is or are intended to be unstopped, or any such stopper or stoppers is or are intended to be taken down, on pain of forfeiting the sum of fifty pounds for every neglect or refusal to give such notice as aforesaid.

One hour's previous notice of unstopping flint glass pots, to be given to the excise officer, on penalty of 50l.

IV. Provided always, That if any such pot or pots, so intended to be unstopped, and whereof such notice shall have been given, shall

If pots are not begun to be unstopped, notice to such officer, not such notice must be

given, on penalty as before (s. 3.) for unstopping without notice.

Penalty not to extend to the unstopping pots which may happen to crack or break, or other pots for discovering such broken pot;

nor to the unstopping them during the time of charging, and within 36 hours from the time of beginning to charge them.

On giving six hours notice, 40 lb. of metal charged with duty may be put into any new flint glass pot previously gaged, in the presence of the officer, for the purpose of glazing it, without further duty, or incurring penalty for charging without notice.

Penalty of charging without notice 50 l.
See 17 Geo. 3. c. 39.
s. 33.

On six hours notice, 10 lb. of unstained metal charged with duty may be used for the purpose of cleansing any stained glass pot, by lading and unlading it, and repeating the operation in officer's presence till sufficiently cleansed, without incurring penalty for charging without notice.

Penalty of charging without notice 50 l.
See 17 Geo. 3. c. 39.
s. 33.

not be begun to be unstopped pursuant to such notice, then, and in every such case and cases, such notice or notices respectively shall be null, void, and of no effect, and all and every maker and makers of flint glass, who, after the expiration of the time mentioned in such notice, shall unstop or take down any such stopper from any such pot or pots, without having first given a new or like notice as aforesaid of his, her, or their intention to unstop or take down any such stopper or stoppers from any such pot or pots, shall, in every such case, incur and be subject to the like penalty and forfeiture as if he, she, or they had not thereof given any notice at all.

V. Provided also, That nothing herein-before contained shall extend, or be deemed or construed to extend, to subject any maker or makers of flint glass to the said penalty of fifty pounds, for or by reason of his, her, or their unstopping or taking down any stopper from any such pot which may happen to crack or break whilst the same is filled or charged with any metal or preparation, for the sole purpose of preventing the loss of such metal or preparation, or from any other pot or pots, for the sole purpose of discovering such broken pot or pots, any thing herein-before contained to the contrary thereof notwithstanding.

VI. Provided also, That nothing herein-before contained shall extend, or be deemed or construed to extend, to subject any maker or makers of flint glass to the said penalty of fifty pounds, for or by reason of his, her, or their unstopping or taking down any stopper or stoppers from any pot or pots, during the time of the filling or charging any such pot or pots, and within thirty-six hours from the time of his, her, or their having begun to fill or charge such pot or pots, any thing herein-before contained to the contrary thereof notwithstanding.

VII. And be it further enacted by the authority aforesaid, That it shall and may be lawful to and for all and every maker and makers of flint glass, (on his, her, or their giving to the officer or officers of excise, under whose survey, he, she or they shall then be, six hours previous notice in writing of his, her, or their intention so to do), to glaze, or cause to be glazed, any new pot or pots previously gauged, and taken an account of by the proper officer or officers of excise, and specified in such notice, and for that purpose to take from and out of any other pot any quantity of metal, on which the duty has been charged, not exceeding forty pounds weight in the whole, and to put such metal immediately, in the presence of such officer or officers, into such new pot or pots for the sole purpose of glazing the same, without such maker or makers of flint glass being liable to any further duty for or in respect of such metal so put into such new pot or pots for the purpose aforesaid, or without incurring any penalty for beginning to fill or charge such new pot without notice.

VIII. And be it further enacted by the authority aforesaid, That it shall and may be lawful to and for all and every maker and makers of flint glass, (on his, her, or their giving to the officer or officers of excise, under whose survey he, she, or they shall then be, six hours previous notice in writing of his, her, or their intention so to do), to cleanse any pot or pots in which any stained glass hath been melted, and specified in such notice, by taking any quantity of unstained metal on which the duty has been charged, not exceeding ten pounds weight in the whole, and by lading and unlading the same in the presence of such officer or officers into and from such pot for that purpose, and by repeating such operations in the presence of such officer or officers, until such pot shall be sufficiently cleansed, without incurring any penalty for beginning to charge such pot without notice.

IX. And

IX. And be it further enacted by the authority aforesaid, That all penalties and forfeitures imposed or created by this act, shall be sued for, recovered, levied, or mitigated, by such ways, means, or methods, as any fine, penalty, or forfeiture, may be sued for, recovered, levied, or mitigated by any law or laws of excise, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*, respectively; and that one moiety of every such fine, penalty, or forfeiture, shall be to his Majesty, his heirs and successors, and the other moiety to him, her, or them who shall inform, discover, or sue for the same.

How penalties are to be recovered and applied.

Summary jurisdiction.
12 Car. 2. c. 24. s. 45 & 46.

X. And be it further enacted by the authority aforesaid, That all and every the powers, directions, rules, penalties, forfeitures, clauses, matters, and things, which in and by an act made in the twelfth year of the reign of King *Charles* the second, intituled, *An act for taking away the court of wards and liveries, and tenures in capite, and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to his Majesty's revenue of excise, are provided and established for managing, raising, levying, collecting, mitigating, or recovering, adjudging or ascertaining the duties thereby granted, or any of them, (other than in such cases for which other penalties or provisions are made and prescribed by this act), shall be practised, used, and put in execution, in and for the managing, raising, levying, collecting, mitigating, recovering, and paying the duties by this act imposed, and for preventing, detecting, and punishing frauds relating thereto, as fully and effectually, to all intents and purposes, as if all and every the said powers, rules, directions, penalties, forfeitures, clauses, matters, and things, were particularly repeated and re-enacted in this present act.

Powers of 12 Car. 2. c. 24. and other excise laws, to extend to this act.

XI. And be it further enacted by the authority aforesaid, That this act shall commence and take effect from and immediately after the fifth day of July one thousand seven hundred and ninety-two.

Act to commence from July 5, 1792.

Anno tricesimo secundo

G E O R G I I III. Regis.

C A P. XLI.

An Act to exempt Whale Oil, and other Articles therein mentioned, and sold by Auction in Great Britain, from the Duty imposed on such Sales.

• **W**HEREAS by an act passed in the twenty-seventh year of the reign of his present Majesty, for repealing the several duties of customs and excise, and granting other duties in lieu thereof, an excise duty is chargeable for and upon all sales by way of auction in *Great Britain*, of any goods or chattels, according to the respective rates therein expressed: And whereas it is expedient, that further exemption from the said duty should be made in favour of certain articles, other than such as are now exempted from the same; be it therefore enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal,

27 Geo. 3. c. 13. schedule F. (Duty on all sales of goods by auction.)

Whale oil, whale bone, ambergris, and head matter, and skins of seals, and other animals living in the sea, free of said duty on the first sale;

and elephants teeth, palm oil, dying woods, drugs, and other articles for dyers; and unmanufactured wood for manufacturers use, from Africa or any British settlement, free of duty on first sale within 12 months for original importer by whom entered.

poral, and Commons, in this present Parliament assembled, and by the authority of the same, That, from and after the fifth day of July one thousand seven hundred and ninety-two, all whale oil, whale bone, ambergris, and head-matter, and all skins of seals and other animals living in the sea, shall be free of the said duty on the first sale thereof by auction in *Great Britain*; and also that all elephants teeth, palm oil, dying woods, drugs, and other articles for dyers use, and all mahogany and other unmanufactured wood for the use of cabinet-makers, and other manufacturers, imported in *British* ships from *Africa*, or from any *British* settlement abroad, shall be free of the said duty on the first sale of such goods by auction, by or for the account of the original importer to whom the same were consigned, and by whom they were entered at the custom house at the port of importation, so as such sale be made within twelve months after such goods shall be imported, and by some person duly licensed to exercise the trade or business of an auctioneer.

See the other exemptions from the auction duty. 19 Geo. 3. c. 56. s. 11, 12, 13, 14 & 15.

Anno tricesimo secundo

GEORGE III. Regis.

C A P. LIV.

An Act for more effectually securing the Duties upon foreign printed, painted, or stained Paper, imported into Great Britain.

‘ WHEREAS the laws already provided for securing the duties payable on printed, painted, or stained paper, for hangings or other uses, imported or brought into the kingdom of *Great Britain*, are not sufficient to secure the due payment of the duties imposed by law, for or in respect of such paper;’ be it therefore enacted by the King’s most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That, from and after the first day of August one thousand seven hundred and ninety-two, the officer or officers of the customs of the port or place where any printed, painted, or stained paper, for hangings or other uses, shall be imported, shall cause every piece or sheet thereof to be marked, (according to the directions hereinafter contained); and the commissioners of the customs in *England* and *Scotland* respectively shall, on or before the first day of June one thousand seven hundred and ninety-two, provide proper frames and stamps, and such numbers or marks as they shall think fit, to denote the measure of all pieces of such printed, painted or stained paper, so imported or brought into *Great Britain*, and proper stamps or seals to denote the charging the duties thereon, and shall cause the said respective frames, numbers and marks, and the said stamps and seals, to be distributed to the proper officers of the customs, for the several purposes before mentioned; which officers are hereby enjoined and required to measure every such piece of paper, and to mark the same with such frame mark and stamp in manner following; (that is to say), Every piece of less than half a yard in length to be marked and stamped

The officers of the customs to cause printed, &c. paper imported to be marked.

Commissioners of the customs to provide frames, stamps, &c. and distribute them to the officers.

Every piece of less than half a yard to

stamped at one end only, and every piece of half a yard in length, or upwards, to be marked and stamped at both ends of such piece; which frames, numbers, marks, stamps, or seals, to be provided in pursuance of this act, may be altered or renewed, from time to time, as the said respective commissioners shall from time to time think fit; and if any person whatsoever shall at any time counterfeit or forge any frame, number, or mark, provided by the commissioners of the customs in *England* and *Scotland* respectively, for or in marking such paper, or shall counterfeit or forge the impression of the same upon any printed, painted, or stained paper, every person so offending shall forfeit the sum of one hundred pounds; and if any person whatsoever shall at any time counterfeit or forge any stamp or seal, or resemble any stamp or seal which shall be provided in pursuance of this act, to denote the charging of the duties payable on the importation of such paper into *Great Britain*, or shall counterfeit or resemble the impression of the same upon any such paper, thereby to defraud his Majesty, his heirs or successors, of the duties on such paper, then every such person so offending shall forfeit and lose the sum of five hundred pounds; and in case any person shall at any time sell any printed, painted, or stained paper with a counterfeit stamp thereon, knowing the same to be counterfeited, and with any intent to defraud his Majesty, his heirs or successors, every such offender shall, for every such offence, forfeit and lose the sum of fifty pounds.

II. And be it further enacted by the authority aforesaid, That if any person or persons whatsoever shall, with intent to defraud his Majesty of his just duties, wilfully cut out, obliterate or deface, or wilfully suffer to be cut out, obliterated or defaced, the frame mark, number, or mark put by any such officer or officers on any printed, painted, or stained paper to denote the measure thereof, every such person or persons shall forfeit the sum of fifty pounds for every piece of paper or sheet of paper on which the frame mark, number, or mark, put by any such officer or officers, shall be so wilfully cut, obliterated, or defaced.

III. And be it further enacted by the authority aforesaid, That if any person or persons whatsoever shall, with intent to defraud his Majesty of his just duties, affix upon any piece of paper or sheet of paper printed, painted, or stained, any frame mark, or any stamp or seal which shall have been before affixed on any other piece or sheet of printed, painted, or stained paper, then and in every such case, every person so offending shall, for every such offence, forfeit and lose the sum of fifty pounds, and also every piece or sheet of such paper whereupon such frame mark, stamp, or seal, shall be so fraudulently affixed.

IV. And be it further enacted by the authority aforesaid, That at any time or times after the first day of *August* one thousand seven hundred and ninety-two, upon oath made by any credible person or persons that he, she, or they have reason to suspect or believe that any foreign imported printed, painted, or stained paper, for which duty ought to have been paid or charged, or which ought to have been stamped as by this act is directed, is or shall be in the custody or possession of any printer, painter, or stainer of paper, or other person trading or dealing therein, or of any person or persons, for the use or on account of such printer, painter, or stainer, or other trader or dealer in printed, painted, or stained paper, without having thereupon such stamps or seals as are by this act required to denote the charging the duties thereupon, it shall and may be lawful for the commissioners of the excise in *England* or *Scotland* respectively, or any two of them within the limits of their jurisdictions respectively, or for any justice of the peace in any other parts of *Great Britain*, from time to time to issue their respective warrants, thereby authorizing and requiring any officer or officers of the customs or excise, with the assistance of a constable or other officer of the peace, in the day time to search for the

be marked and stamped at both ends of such piece, which frames, numbers, marks, stamps, or seals, to be provided in pursuance of this act, may be altered or renewed, from time to time, as the said respective commissioners shall from time to time think fit.

Penalty for counterfeiting frame marks, 100 l.

Counterfeiting stamps, 500 l.

Selling with a counterfeit stamp, 50 l.

Marking and stamping paper painted, &c. in *Great Britain*. 26 Geo. 3. c. 78.

Penalty for cutting out, &c. leaving frame marks, &c. each piece or sheet.

Same penalty if printed, &c. in *Great Britain*. 26 Geo. 3. c. 78. s. 14.

For affixing frame marks on sheets that have been used, 50 l. and forfeiture of the paper.

Same penalty if paper printed, &c. in *Great Britain*. 26 Geo. 3. c. 78. s. 15.

On oath of a credible person that he has reason to suspect foreign painted, &c. paper in custody of printer, painter, or stainer, &c. or trader or dealer, without stamp, two commissioners of excise within their limits, or any justice elsewhere, may issue warrant to officer of customs or excise with the assistance of a peace officer, to search in the day time, and open doors, chests, &c. and seize.

and any such paper so found unstamped to be forfeited.

Remnants of less length than expressed by the frame mark, stamped at one end, excepted.

Penalty for obstructing officers in entering, seizing, and carrying away, 50*l*.

Similar powers in case of paper printed, &c. in Great Britain. 26 Geo. 3. c. 78. s. 17.

Constable refusing to be present on request by officer of excise, 20*l*. 11 Geo. 1. c. 30. s. 31.
Limits of the chief office of excise. See 12 Car. 2. c. 24. s. 48.

Foreign printed, &c. paper, without the frame mark and stamp, or having the same at one or both ends, and being longer by half a yard or more than frame mark expresses, forfeited, and 50*l*. if found in possession of printer, painter, &c. or trader or dealer.

Like regulation in case of paper printed, &c. in Great Britain. 26 Geo. 3. c. 78. s. 18.

Penalties and forfeitures may be sued for, &c. as by any law of excise or in the superior courts, and to be distributed in moieties.

Summary jurisdiction. 12 Car. 2. c. 24. s. 45 & 46.

GENERAL ISSUE and treble costs in all cases of customs and excise, and actions limited to three months,

Act to commence Aug. 1, 1792, in matters where no special commencement is directed.

same, and to open doors, chests, trunks, and packages, and to seize such paper not having such stamps or seals thereon as are by this act required, and that every such warrant shall be obeyed and executed accordingly; and such paper so found unstamped in the possession of such printer, painter, or stainer, or other trader or dealer, or in the possession of any other person, for the use of such printer, painter, or stainer, trader or dealer, shall be forfeited, and shall and may be seized by any officer or officers of the customs or excise: Provided always, that no remnant of any piece of such printed, painted, or stained paper, being of less length than shall be expressed by the frame mark thereon, being found in the possession of such printer, painter, or stainer of paper, or trader or dealer therein, having such stamp or seal as by this act is required at one end thereof, shall be forfeited by reason of not having such stamps or seals at both ends thereof: And if any person or persons shall obstruct or hinder any of the aforesaid officers from entering any such place or places for the purposes aforesaid, or in seizing or carrying away any paper by this act declared to be forfeited, every person or persons so offending shall forfeit the sum of fifty pounds.

V. 'And, for the better preventing of frauds by the lengthening or adding to any piece or remnant of a piece of such printed, painted or stained paper, after such paper shall have been stamped or sealed as by this act is required, as well as to prevent the importation of printed, painted, or stained paper without being stamped or sealed as by this act is required,' be it further enacted by the authority aforesaid, That if any piece or remnant of foreign imported printed, painted, or stained paper, not having such frame mark and stamp thereon as is by this act required, (or having such frame mark and stamp at one or both ends thereof, and being of a greater length than shall be expressed by such frame mark by the length of half a yard or more), shall, after the first day of *August* one thousand seven hundred and ninety-two, be found in the possession of any printer, painter, or stainer of paper, or trader or dealer therein, every such piece of paper or remnant shall be forfeited, and may be seized by any officer or officers of the customs or excise, and the printer, painter or stainer of paper, or trader or dealer therein, in whose possession the same shall be found, shall also forfeit the sum of fifty pounds.

VI. And be it further enacted by the authority aforesaid, That all fines, penalties and forfeitures imposed by this act shall be sued for, recovered, levied or mitigated, by such ways, means, or methods as any fine, penalty or forfeiture may be sued for, recovered, levied or mitigated, by any law or laws of excise, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*, respectively; and that one moiety of every such fine, penalty, or forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall inform, discover, or sue for the same.

with notice and other regulations. 28 Geo. 3. c. 37. s. 23. and the following clauses.

VII. And be it further enacted by the authority aforesaid, That this act shall commence and take effect, as to all such matters and things therein contained, in respect whereof no special commencement is hereby directed and provided, from and immediately after the first day of *August* one thousand seven hundred and ninety-two.

Anno tricesimo secundo

GEORGE III. Regis.

CAP. LIX.

An Act to amend so much of Two Acts, made in the Twenty-sixth and Twenty-ninth Years of the Reign of His late Majesty King George the Second, as relates to the licensing of Alehouse Keepers and Victuallers; and for better regulating Alehouses, and the Manner of granting such Licences in future; and also of granting Licences to Persons selling Wines to be drank in their Houses.

WHEREAS by an act, passed in the twenty-sixth year of the reign of his late Majesty King George the second, intituled, *An act for regulating the manner of licensing alehouses, in that part of Great Britain called England, and for the more easy convicting persons selling ale and other liquors without licence*, it was amongst other things enacted, That if any licensed person should die, or remove from an alehouse, it should be lawful for the person succeeding to such house to keep on the said alehouse during the residue of the term of such licence, on condition that, within thirty days after such death or removal, such person shall obtain such certificate as in the said act is mentioned, to be signed by some neighbouring justice, in order to its being produced at the general meeting in September; and if such certificate should not be obtained and signed within the said thirty days, then, immediately from and after the expiration thereof, such licence should be null and void: And whereas, by a certain other act, passed in the twenty-ninth year of the reign of his said late Majesty, intituled, *An act for granting to his Majesty a duty upon licences for retailing beer, ale, and other excisable liquors; and for establishing a method for granting such licences in Scotland, and for allowing such licences to be granted at a petty session in England, in a certain case therein mentioned*, it was amongst other things enacted, That if any person so licensed to sell ale, beer, or other excisable liquor, should die, or remove from the alehouse or other place wherein such ale, beer, or other liquor should, by virtue of such licence, be sold, it should and might be lawful for the executors, administrators, and assigns of such person dying or removing, who should be possessed of such house or place, or the occupier thereof, to sell ale, beer, or other liquors therein, during the residue of the term for which such licence should have been granted to the person so dying or removing, without any certificate from any justice of the peace, or any new licence to be had or obtained in that behalf, any thing in the said act made in the twenty-sixth year of the reign of his late Majesty, or any other law, to the contrary thereof in anywise notwithstanding: And it was by the said act further enacted, That in case any alehouse or victualling house, in that part of Great Britain called England, should become empty or unoccupied after the general day appointed for licensing (the occupier whereof was duly licensed the year preceding), it should be lawful for any two or more of his Majesty's justices of the peace, at a petty session, to grant a licence to any new tenant or occupier to open such house as an alehouse or victualling house, and to sell ale there till the next general

26 Geo. 2. c. 31. s. 3.
(Successor of licensed person dying or removing may keep an alehouse, if within 30 days he obtain a certificate signed by some neighbouring justice, or otherwise licence void).

29 Geo. 2. c. 12. s. 23 & 24. (Executors, administrators, and assigns, possessed of the house, or the occupier, may sell ale, &c. for the residue of the term, without any certificate or new licence; and if house licensed the preceding year become empty after licensing day, two justices at a petty session may grant new licence, so it be shewn, and a certificate obtained as by 26 Geo. 2. c. 31.)

Recited provisions repealed, so far as they relate to *England, Wales, and Berwick upon Tweed.*

If alehouse keepers die or remove before the expiration of their licences, new ones may be granted, by two justices at a petty sessions, to executors, administrators, or assigns, or new tenants, till the next licensing day;

or such justices may allow the person possessed of the licence to continue open the house till next licensing day,

such person, in either case, obtaining a certificate within 30 days, and entering into recognizance as by 26 Geo. 2. c. 31. s. 1 & 3.

Certificates and recognizances required by this act to be sent to the clerk of the peace to be recorded,

‘ general licensing day, so as the said licence be stamped as therein
 ‘ directed, such new tenant or occupier obtaining such certificate as is
 ‘ directed and prescribed in and by an act of Parliament, made in the
 ‘ twenty-sixth year of his Majesty’s reign, intituled, *An act for regulat-*
 ‘ *ing the manner of licensing alehouses in that part of Great Britain called*
 ‘ *England, and for the more easy convicting persons selling ale and other*
 ‘ *liquors, without licence:* And whereas it is expedient that some other
 ‘ provision should be made respecting the continuance of the licences
 ‘ of alehouses or victualling houses, in cases of persons so dying or re-
 ‘ moving thereout as aforesaid, and that some further regulation should
 ‘ be made respecting the granting of licences for the sale of ale, beer,
 ‘ and other liquors, by retail, and for the better government of ale-
 ‘ houses or victualling houses in that part of *Great Britain called Eng-*
 ‘ *land, the dominion of Wales, and the town of Berwick upon Tweed:*’
 be it therefore enacted by the King’s most excellent Majesty, by and
 with the advice and consent of the Lords spiritual and temporal, and
 Commons, in this present Parliament assembled, and by the authority
 of the same, That the above recited provisions in the said acts of the
 twenty-sixth and twenty-ninth years of his late Majesty’s reign, so far
 as the same relate to such parts of *Great Britain*, shall be, and the same
 are hereby repealed; and that, from and after the thirty-first day of
July one thousand seven hundred and ninety-two, if any person duly
 licensed to keep an alehouse, inn, victualling house, or to sell ale,
 beer, or other exciseable liquors, by retail, in any house within that
 part of *Great Britain* called *England*, the dominion of *Wales*, or the
 town of *Berwick upon Tweed*, shall happen to die before the expiration
 of such licence, or if any person so licensed, or the executors, admini-
 strators, or assigns of any person dying so licensed, shall remove from
 or yield up the possession of such house in which such ale, beer, or
 other liquors shall by virtue of such licence be sold, and shall assign
 such licence, or in case any such house shall become empty or unoccu-
 pied, the late occupier whereof was duly licensed at the last general li-
 censing day in *September*, previous to the time such house became empty
 or unoccupied, then and in every such case (except as herein is otherwise
 provided) it shall and may be lawful for two or more of his Majesty’s
 justices of the peace for the county, riding, division, or place, at a
 petty sessions to be holden within and for the same division in which
 such house shall be situate, to grant a licence to the executors, admini-
 strators, or assigns of the person so dying, who shall be possessed of
 such house, or to any new tenant or occupier, upon such removal, or
 the house becoming empty or unoccupied as aforesaid, to open or con-
 tinue open such house as an alehouse or victualling house, and to sell
 ale, beer, and other liquors aforesaid there till the general licensing
 day, so as the said licence be stamped as by the aforesaid statutes in
 that behalf is directed; or for the said justices, in their discretion, to
 allow such executors or administrators, or other persons aforesaid, pos-
 sessed of any such licence, to continue open such house for the pur-
 pose aforesaid, under and by virtue of such licence, until the expi-
 ration thereof, every such executor, administrator, or assign, and every
 such tenant or occupier, respectively, in every such case, obtaining, within
 thirty days after such death or removal, or after his or her entering upon
 the possession of such house, and producing to the said justices such
 certificate, and entering personally into such recognizance, with such
 sureties as is directed by the said in part recited act of the twenty-sixth
 year of his said late Majesty, in respect to persons to whom licences
 are to be granted by virtue of the said act; which said certificate and
 recognizance, with the condition thereof fairly written or printed, and
 attested by the justices granting or allowing such licence, shall forth-
 with, or at the next general or quarter sessions of the peace at farthest
 after

after granting such licences, be sent or returned to the clerks of the peace, to be by them, or other persons acting as such, duly entered or filed amongst the records of the sessions of the peace.

II. Provided always, and be it further enacted by the authority aforesaid, That in the respective counties of *Middlesex* and *Surrey*, the justices assembled at the general licensing meetings holden for the respective divisions within the same, shall have full power and authority, and they are hereby directed and required to appoint not less than six nor more than eight special days of meeting at different equal periods, as near as may be, in each year next ensuing such general licensing meetings; on which days it shall and may be lawful for two or more justices acting in and for the said divisions, to meet and to grant or continue licences in the cases and in the manner and for the time herein-before mentioned; and the justices assembled at the said general licensing meetings are hereby directed and required to cause due notice to be given of the times and places at which such special meetings shall respectively be holden.

In *Middlesex* and *Surrey*, the justices at the general licensing meetings to appoint special ones,

III. And be it further enacted by the authority aforesaid, That if any person so licensed as aforesaid, within the said counties of *Middlesex* and *Surrey*, or the executors, administrators, or assigns of any person dying so licensed, shall remove from such house, or yield up the possession thereof in manner aforesaid, or in case any such house, within the respective counties aforesaid, shall be or become empty or unoccupied, in manner aforesaid, then and in every such case, before such licence shall be continued, or a new licence granted to open or continue open any such house as an alehouse, inn, or victualling house, the person or persons so succeeding as the occupier or occupiers thereof, shall appear at the next special meeting to be holden for the division wherein such house shall be situated; and the justices assembled at such special meeting shall and may (upon such certificate being produced to them, and such recognizance being entered into as is herein-before mentioned) grant a licence to such new tenant or occupier, or in their discretion allow a continuance of any licence before granted, in manner aforesaid, to open or continue open such house as an alehouse, inn, or victualling house, and to sell ale, beer, and other exciseable liquors there until the next general licensing day; any thing in the act contained to the contrary thereof notwithstanding.

at which they may grant, or continue licences in the manner before mentioned.

IV. Provided always, and be it enacted, That nothing in this act contained shall extend, or be construed to extend, to empower any justices of the peace at any petty sessions to grant any new licence to any house, the occupier whereof was not duly licensed at the general licensing day next before such petty sessions as aforesaid.

No new licences to be granted at petty sessions for houses not licensed at the general licensing day.

V. Provided always, and be it further enacted, That nothing herein contained shall extend, or be construed to extend, to alter the time or times of granting licences for keeping of common inns or alehouses, or to oblige persons not licensed the year preceding, to produce certificates in the city of *London*.

The times of granting licences not hereby altered, nor persons not licensed the year preceding obliged to produce certificates in *London*.

VI. And be it further enacted by the authority aforesaid, That every person so entering into the possession of any licensed alehouse, inn, or victualling house, who shall sell any ale, beer, or other exciseable liquors, unless authorised and empowered so to do by the justices at the petty sessions next ensuing after the expiration of such thirty days, in the manner herein-before directed, shall from thence be liable to all the penalties, punishments, and forfeitures, to which persons selling ale, beer, or other liquors, by retail, without a licence, are subject by an act passed in the fifth year of the reign of his present Majesty, intituled, *An act for altering the stamp duties upon admissions into corporations*

Persons selling ale, &c. in licensed houses without the authority of the justices, as before directed, liable to the penalties of 5 Geo. 3. c. 49. (s. 21. not in this session) for selling without licence.

See these penalties in the references at 26 Geo. 3. c. 31. s. 21.

rations or companies, and for further securing and improving the stamp duties in Great Britain; any law, statute, or usage to the contrary notwithstanding.

Persons obtaining the necessary certificate, indemnified till the petty sessions.

VII. Provided always nevertheless, and be it further enacted, That the certificate herein-before directed to be obtained by the person or persons requiring to be licensed, shall, after the obtaining thereof, be an indemnity to him, her, or them, for selling any beer, ale, or other exciseable liquors, till after such petty sessions shall have been held.

Clerk of the peace to record the continuance of licences, or new licences, and be paid 1 s. each, and no more.

VIII. And be it further enacted by the authority aforesaid, That in all cases where the continuance of a licence shall be allowed, or a new licence shall be granted as aforesaid, by the justices at any petty sessions, the clerk of the peace for the county, riding, division, or place, where the house is situate, shall record the same, and shall be paid the sum of one shilling for recording the allowing or granting of every such licence, and no more.

No person to sell wine or sweets by retail, to be drank in his house, under an excise licence, without having a beer licence.

Excise licences to retail wine and sweets.
30 Geo. 3. c. 38.

Justices to have the same jurisdiction over such retailers of wine or sweets, as they have over sellers of beer.

Persons selling wine or sweets by retail, without having a beer licence, incur the penalties of 5 Geo. 3. c. 46. (f. 22. not in this collection) for selling beer without a licence.

See those penalties in the references at 26 Geo. 2. c. 31. f. 12.

IX. And be it further enacted by the authority aforesaid, That, from and after the tenth day of *October* one thousand seven hundred and ninety-two, it shall not be lawful for any person or persons whatever, in any county, riding, city, borough, town corporate, or place, in *Great Britain*, by virtue of any licence or licences granted or to be granted by any of the commissioners or officers of excise, for the sale of foreign wines, or *British* made wines, or sweets by retail, to sell the same by retail, to be drank in his, her, or their house or houses, or place thereto adjoining or belonging, except such person and persons only to whom a licence shall have been granted by justices of the peace, or other officers, to sell ale, beer, and other liquors in the same house or houses respectively; and the several justices of the peace, and all other officers, in and throughout the kingdom of *Great Britain*, shall be, and are hereby impowered and authorized to have and exercise the same jurisdictions, powers, and authorities over such retailers of foreign or *British*-made wines or sweets, who shall sell the same to be drank in his, her, or their house or houses, or place thereto adjoining or belonging, as aforesaid, as they now have or exercise, or are entitled to have or exercise, over persons licensed to sell ale, beer, and other liquors, by any statute whatsoever; and if any person or persons shall sell or cause to be sold by retail as aforesaid, any foreign or *British*-made wines or sweets, to be drank in his, her, or their house or houses, or place thereto adjoining or belonging, without having a licence to sell ale, beer, and other liquors in the same house or place, every such person or persons shall severally and respectively forfeit and pay for every such offence the like penalty and penalties as are inflicted on persons for selling ale, beer, or other exciseable liquors, without a licence, by an act made in the fifth year of the reign of his present Majesty, intituled, *An act for altering the stamp duties upon admissions into corporations or companies, and for securing and improving the stamp duties in Great Britain*, to be adjudged, recovered, levied, certified, and applied in such and the like manner, and under the like terms, and with the like powers and authorities, as the several penalties inflicted by the said act are hereby, or by an other act or acts of parliament relating thereto, directed to be adjudged, recovered, levied, certified, and applied.

X. And be it further enacted, That if any person or persons shall at any time be sued, molested, or prosecuted for any thing by him or them done or executed in pursuance of this act, or of any clause, matter, or thing herein contained, such person or persons shall or may plead the general issue, and give the special matter in evidence for his or their defence; and if upon the trial a verdict shall be passed for the defendant or defendants, or the plaintiff or plaintiffs become nonsuit-

General issue.

ed, then such defendant shall have treble costs awarded to him or them against such plaintiff or plaintiffs. Treble costs.

XI. Provided always, and be it further enacted by the authority aforesaid, That nothing in this act contained shall extend, or be construed to extend, to any person who shall be a master, warden, freeman, or one of the commonalty of the Vintners of the city of *London*; or to any person who shall be licensed by the chancellors or vice chancellors of the two universities, in that part of *Great Britain* called *England*, or either of them; or to any person who shall keep one of the three several wine taverns within the borough of *Saint Albans*, in the county of *Hertsford*, licensed by the mayor and burgesses thereof, according to the tenor of certain letters patent granted by Queen *Elizabeth* and King *James* the first, for and towards the maintenance of the free school there: Provided nevertheless, that no person who, from and after the said tenth day of *October* one thousand seven hundred and ninety-two, shall be admitted to the freedom of the said company of vintners of the city of *London*, by redemption only, shall be exempted from the obligation of obtaining a licence to retail ale, beer, and other liquors, to be granted in manner aforesaid, but that the freemen only of the said company, who have been already admitted to their freedom, or who, from and after the said tenth day of *October* one thousand seven hundred and ninety-two, shall be admitted to their freedom in right of patrimony, or apprenticeship, shall be entitled to such exemption. Not to extend to the vintners company;
or to the two universities;
or to *St. Albans*.
Freemen of the vintners company by redemption, after *Oct.* 10, 1792, not exempted from this act.

F I N I S.

EXCISE DUTIES, ALLOWANCES, BOUNTIES, and DRAWBACKS,

Payable before the Act of 27 Geo. III. c. 13. for consolidating
the Duties.

See all the present du-
ties. 27 Geo. 3. c. 13.
schedule F. and acts
there referred to.

N. B. The acts imposing the general per cent. duties are
19 Geo. 3. c. 25. f. 3; 21 Geo. 3. c. 17. f. 1.;
and 22 Geo. 3. c. 66. f. 2.

A U C T I O N S.

Lands, tenements, hereditaments, and annuities charged thereon; }
utensils in husbandry and farming stock; ships and vessels; }
interest in the publick funds; plate and jewels }
Furniture, fixtures, horses, carriages, and all other goods and chattels }

17 Geo. 3. c. 50. f. 5; & 19 Geo. 3. c. 56. f. 2.	Per Cent. 19, 21, 22 G. 3.	Total for every twenty things.
£. s. d. - - 3	£. s. d. - - 2 8	£. s. d. - - 3 1 8
- - 6	- - 4 6	- - 6 1 6

B E E R, A L E and M U M.

12 Car. 2. c. 23. f. 2, 3 & 8. Temporary, and renewed }
at the commencement of }
every succeeding reign }
c. 24. f. 16, 17 & 22. Hereditary }
4 W. & M. c. 3. f. 2. }
5 & 6 W. & M. c. 7. f. 27. Continued by 4 Ann. c. 6. }
f. 7, 8 & 10. }
c. 20. f. 10. }
8 Ann. c. 7. f. 1. }
1 Geo. 3. c. 7. f. 1. }
22 Geo. 3. c. 68. f. 1. }

	Beer imported.	Strong Beer made.	Table Beer made.	Small Beer made.
12 Car. 2. c. 23. f. 2, 3 & 8. Temporary, and renewed } at the commencement of } every succeeding reign }	- 3 -	- 1 3	-	- - 3
c. 24. f. 16, 17 & 22. Hereditary }	- 3 -	- 1 3	-	- - 3
4 W. & M. c. 3. f. 2. }	- 3 -	- 9	-	- - 3
5 & 6 W. & M. c. 7. f. 27. Continued by 4 Ann. c. 6. } f. 7, 8 & 10. }	- 3 -	- 9	-	- - 3
c. 20. f. 10. }	- 3 -	- 9	-	- - 3
8 Ann. c. 7. f. 1. }	-	- 3	-	- - 1
1 Geo. 3. c. 7. f. 1. }	-	- 9	-	-
22 Geo. 3. c. 68. f. 1. }	-	-	- 3 -	-
19, 21, 22 Geo. 3. Per barrel -	- 15 -	- 8 -	- 3 -	- 1 4
Per cents. - - -	- 2 3	-	-	-
Total -	- 17 3	-	-	-
M U M, imported as Beer - -	- 17 3	-	-	-
12 Ann. stat. 1. c. 2. f. 1. imported or made - -	- 10 -	-	-	-
Per barrel	1 7 3	-	-	-

ALLOWANCES from the malt duty of 20 Geo. 3. c. 35. (i. 6.)

	Per barrel.
To common brewers and victuallers within the bill, for strong beer	- 1 4
without the bill, for strong beer	- 1 8
for all small beer	- - 4
In Scotland. Strong beer	- - 10
Two penny beer	- - 6
Small beer	- - 3
Table beer no allowance. 22 Geo. 3. c. 68. f. 2.	- - -

BOUNTY for strong beer exported when barley is 24 s. per quarter, or under. 1 Geo. 3. }
c. 7. f. 6. - - - - - }

BEER and ALE, continued.

DRAWBACK for strong beer exported as merchandize, deducting 3*d.* per ton for the charges of the officers. 1 Geo. 3. c. 7. f. 5. £. s. d.
— 8 —

BRICKS and TILES.

24 Geo. 3. stat. 2. c. 24. f. 1.	Bricks	-	-	per thousand	- 2 6
	Plain tiles	-	-	do.	- 3 -
	Pan or ridge tiles	-	-	do.	- 8 -
	Paving tiles, not exceeding 10 inches square,	-	-	per hundred	- 1 6
	exceeding 10 inches square,	-	-	do.	- 3 -
	Other tiles	-	-	per thousand	- 3 -

DRAWBACK of all the duties on exportation. 24 Geo. 3. stat. 2. c. 24. f. 18. (*not in this collection.*)

CANDLES.

	Wax and spermaceti.	Tallow or other Candles.
8 Ann. c. 9. f. 1.	—	— — $\frac{1}{2}$
9 Ann. c. 6. f. 11.	—	— — $\frac{1}{2}$
24 Geo. 3. stat. 2. c. 11. f. 1.	—	— — $\frac{1}{2}$
c. 36. f. 2.	— — 3	—
	per lb. —	— — $1\frac{1}{2}$
19, 21, & 22 Geo. 3.; and 24 Geo. 3. c. 36. f. 10. per cents.	— — $3\frac{1}{4}$	—
	per lb. —	— — $3\frac{1}{4}$

DRAWBACK of all the duties on exportation. 8 Ann. c. 9. f. 26. (*not in this collection*); 9 Ann. c. 6. f. 12.; 24 Geo. 3. stat. 2. c. 11. f. 2., and c. 36. f. 8.

COACHES built or constructed for sale.

25 Geo. 3. c. 49. f. 6.	Carriages with four wheels each	-	-	-	£. s. d. 1 - -
	two wheels	-	-	-	- 10 -

COCOA NUTS and COFFEE.

N. B. The following were duties of customs in lieu of former duties of excise transferred to the customs. See 10 Geo. 1. c. 10. f. 4 & 6.

	24 Geo. 3. stat. 2. c. 38. f. 50.	Two five per cents. same clause.	Total per lb.
Cocoa Nuts of the British Plantations in America	- - - 6	- - $\frac{3}{2}$.4	- - $6\frac{1}{2}$.4
of any other place	- - 1 6	- - $1\frac{3}{4}$.2	- 1 $7\frac{3}{4}$.2
Coffee of the British plantations in America	- - - 6	- - $\frac{1}{2}$.4	- - $6\frac{1}{2}$.4
of any other place	- - 2 6	- - 3	- 2 9

EXPORTATION of cocoa nuts and coffee from the warehouses without payment of duty. See 10 Geo. 1. c. 10. f. 26.——The old drawback for chocolate was four fifths of the duty of the cocoa nuts from which made. 21 Geo. 3. c. 55. f. 14.

CYDER and PERRY.

	Imported.	Made and sold by retail.	Of dealers own growth.	Factors or agents.
12 Car. 2. c. 23. f. 4 & 9.	Per Tun.	Per Hhd.	Per Hhd.	Per Hhd.
Temporary, and renewed at the commencement of every succeeding reign	- 5 -	- 1 3	—	—
c. 24. f. 18 & 23.	- 5 -	- 1 3	—	—
Hereditary	4 - -	- 1 3	—	—
4 W. & M. c. 3. f. 2.	4 - -	- 1 3	—	—
5 & 6 W. & M. c. 7. f. 27.	4 - -	- 1 3	—	—
Continued by 4 Ann. c. 6. f. 11 & 14.	4 - -	- 1 3	—	—
c. 20. f. 10.	4 - -	- 1 3	—	—
8 Ann. c. 7. f. 1.	- - -	- 5	—	—
6 Geo. 3. c. 14. f. 2, 3, 4 & 10.	3 - -	- 6 -	- 6 -	- 16 8
Carried forward	15 10 0	- 12 8	- 6 -	- 16 8

CYDER and PERRY, continued.

				Imported.	Made and sold by retail.	Of dealers own growth.	Factors or agents.
				Per Tun.	Per Hhd.	Per Hhd.	Per Hhd.
Brought forward				15 10 -	12 8 -	6 -	16 8 -
19, 21, & 22 Geo. 3.	Per cents.	-	-	2 6 6	1 10½.2	- 10½.2	2 6 -
				17 16 6	14 6½.2	6 10½.2	19 2 -
12 Ann. stat. 1. c. 2. f. 1. Continued by the annual malt act				-	4 -	-	-
				-	18 6½.2	-	-

DRAWBACK of all the duties on exportation, 1 W. & M. stat. 1. c. 22.; 7 Geo. 1. c. 20. f. 31.; and 6 Geo. 3. c. 14. f. 16. deducting 3*d.* per tun for the charges of the officers.

G L A S S.

				17 Geo. 3. c. 39. f. 20.	Per cents. 19, 21, 22 G. 3.	Total per Cwt.
Plate, flint, enamel, stained, paste, and phial glafs	-	-	-	18 8 -	2 9½.4	1 1 5½.4
Broad glafs	-	-	-	7 -	1 -½.4	8 -½.4
Crown glafs	-	-	-	14 -	2 1-8	16 1-8
German sheet glafs	-	-	-	14 -	2 1-8	16 1-8
Common bottle glafs (not being phials)	-	-	-	3 6 -	6½.2	4 -½.2

DRAWBACK of all the duties on exportation. 17 Geo. 3. c. 39. f. 35.

H I D E S and S K I N S.

				9 Ann. c. 11. f. 2.	10 Ann. c. 26. f. 2.	9 Geo. 3. c. 39. f. 4.	Total.
<i>Tanned</i> Hides, calve skins, kips, hog and dog skins	per lb.	-	-	1 -	1½ -	-	1½ -
Goat skins to resemble Spanish leather	-	-	-	2 -	2 -	-	4 -
Sheep skins for Roans	-	-	-	1 -	1 -	-	2 -
Sheep and lamb skins for gloves and bazils	-	-	-	1½ -	1 -	-	1½ -
Seal skins	-	-	-	-	-	1½ -	1½ -
Other skins and pieces	ad valorem	15 per cent.	15 per cent.	-	-	-	30 per cent.
<i>Tanned</i> Hides of horses, mares, and geldings, each of steers and cows and other hides	-	-	-	1 -	6 -	-	1 6 -
Calve skins and kips	per lb.	-	-	1 -	1½ -	-	1½ -
Slink calf with the hair on	per dozen	-	-	1 6 -	1 6 -	-	3 -
Slink calf without hair, and dog	-	-	-	6 -	6 -	-	1 -
Buck and doe (not having paid on importation)	per lb.	-	-	3 -	3 -	-	6 -
Kid (not having paid on importation)	per dozen	-	-	6 -	6 -	-	1 -
Goat	-	-	-	1 6 -	6 -	-	2 -
Beaver	-	-	-	1 -	1 -	-	2 -
Sheep and lamb	per lb.	-	-	1½ -	2½ -	-	1½ -
Seal skins	-	-	-	-	-	1½ -	1½ -
Other skins and pieces	ad valorem	15 per cent.	15 per cent.	-	-	-	30 per cent.
<i>Dressed in oil</i> Hides and skins	per lb.	-	-	4 -	2 -	-	6 -
Deer, goat, and beaver	-	-	-	4 -	2 -	-	6 -
Calve skins	-	-	-	4 -	4 -	-	8 -
Sheep and lamb	-	-	-	1 -	2 -	-	3 -
Other skins and pieces	ad valorem	15 per cent.	2 <i>d.</i> per lb.	-	-	-	15 per cent. and 2 <i>d.</i> per lb.
				9 Ann. c. 11. f. 4.	10 Ann. c. 26. f. 3.	Per cents. 19, 21, 22 G. 3.	Total.
Vellum	per dozen	-	-	1 -	2 -	5½.6	3 5½.6
Parchment	-	-	-	6 -	1 -	2½.8	1 8½.8

HIDES and SKINS, continued.

DRAWBACKS on exportation—*Hides and calve skins* tanned, tawed, or dressed, two thirds of the duty.

9 Ann. c. 11. f. 39 & 40.; & 10 Ann. c. 26. f. 4.

Hides and calve skins dyed or curried, 1 d. per lb. 10 Ann. c. 26. f. 6. (*not in this collection.*)

Sheep and lamb skins tanned, tawed, or dressed, two thirds. 12 Ann. stat. 2. c. 9. f. 65.

Seal skins tanned or tawed, 1 d. per lb. 9 Geo. 3. c. 39. f. 8. (*not in this collection.*)

Manufactures of any kind of leather chargeable by weight, two thirds. 9 Ann. c. 11. f. 39 & 41.; and 10 Ann. c. 26. f. 4.

Manufactures of tanned leather, 1½ d. per lb. 12 Ann. stat. 2. c. 9. f. 64.

H O P S.

								£.	s.	d.
9 Ann. c. 12. f. 1.	-	-	-	-	-	-	-	-	-	1
19, 21, & 22 Geo. 3.	Per cents.	-	-	-	-	-	-	-	-	.6
								Per lb.	-	1-6

DRAWBACK was granted of all the duty on exportation to *Ireland* by 9 Ann. c. 12. f. 22. This drawback however was taken away by 6 Geo. 1. c. 11. f. 40.; but it was revived by 20 Geo. 3. c. 18. f. 2. (*These acts are not in the present collection.*)

L I C E N C E S. See the table following this.

M A L T.

						In England.	In Scotland.
33 Geo. 2. c. 7. f. 1.	-	-	-	-	-	3	1½
19 Geo. 3. c. 25. f. 5.	15 per cent.	-	-	-	-	¾.8	.9
20 Geo. 3. c. 35. f. 1.	-	-	-	-	-	6	3
f. 12.	5 per cent.	-	-	-	-	¼.2	.6
12 Ann. stat. 1. c. 2. f. 1.	Continued annually	-	-	-	-	9¾	4¾.5
3 Geo. 3. c. 1. f. 3.	Continued annually	-	-	-	-	6	3
					Per bushel	1 3¾	7¾.5

Brought from *Scotland* without a certificate to pay all the English duties; if with a certificate the difference only. 33 Geo. 2. c. 7. f. 11. and 3 Geo. 3. c. 1. f. 10.

ALLOWANCE of 3 d. per quarter of malt made for exportation. 12 Geo. 1. c. 4. f. 59.

Allowance to brewers out of the duty of 20 Geo. 3. See *Beer*.

EXPORTATION MALT to pay no duty. 12 Geo. 1. c. 4. f. 48.

M E T H E G L I N or M E A D.

						£.	s.	d.
12 Car. 2. c. 23. f. 5.	Temporary, and renewed at the commencement of every succeeding reign	-	-	-	-	-	-	½
c. 24. f. 19.	Hereditary	-	-	-	-	-	-	½
4 W. & M. c. 3. f. 2.	-	-	-	-	-	-	-	3
5 & 6 W. & M. c. 7. f. 27.	Continued by 4 Ann. c. 6. f. 15.	-	-	-	-	-	-	3
c. 20. f. 10.	-	-	-	-	-	-	-	3
9 Ann. c. 7. f. 1.	-	-	-	-	-	-	-	1
19, 21, & 22 Geo. 3.	Per cents.	-	-	-	-	-	-	11
								1½.6
					Per gallon	-	1	½.6

M U M. See *Beer*.

P A P E R.

FIRST TABLE.

WRITING.

	Value per Ream, and upwards.	Not exceeding the Dimensions of	21 Geo. 3. 6. 24. 1. 2.	24 Geo. 3. 18. 6. 1.	Per Cent. 21 Geo. 3. 6. 24. 1. 4. 2. 2. Geo. 3. 6. 6. 1. 24 Geo. 3. 6. 18. 1. 4.	Total per Ream.
	£. s. d.	Inches.	£. s. d.	s. d.	s. d.	£. s. d.
Imperial	2 11 -	22 by 30½	9 -	3 -	1 9½-4	13 9½-4
Super Royal	1 18 -	19½ — 27½	6 9 -	2 3 -	1 4-8	10 4-8
Royal	1 9 -	19½ — 24	5 -	1 9 -	1 -6	7 9-6
Medium	1 3 6 -	17½ — 22½	4 -	1 6 -	9½-6	6 3½-6
Demy	16 -	15½ — 20	2 9 -	1 -	6½	4 3½
Thick Post	13 -	15½ — 19½	2 3 -	9 -	5½-6	3 5½-6
Thin Post	10 -	15½ — 19½	1 9 -	7 -	4-8	2 8-8
Small Post	7 6 -	13½ — 16½	1 3 -	6 -	3-6	2 -6
Fools Cap	9 -	13½ — 16½	1 6 -	6 -	3½-4	2 3½-4
Pot	6 -	12½ — 15½	1 -	4 -	2½-6	1 6½-6

SECOND TABLE.

WRITING or COPPER
PLATE PRINTING.

Double Atlas	15 - -	55 — 31½	1 10 -	10 -	6 -	2 6 -
Demy	12 -	55½ — 20	1 9 -	7 -	4-8	2 8-8
Copy or Ballard	7 6 -	16 — 20½	1 -	4 -	2½-6	1 6½-6
Fools Cap	6 -	13½ — 16½	10 -	3 -	1½-8	1 2½-8
Letter Fools Cap	6 -	13½ — 17½	10 -	3 -	1½-8	1 2½-8
Pot	4 -	12½ — 15½	8 -	2 -	1½	11½
Grand Eagle, or Double Elephant	4 0 0	26½ — 40	11 -	4 -	2 3 -	17 3 -
Colombier	2 10 -	23½ — 34½	7 -	3 6 -	1 6½-6	12 -½-6
Atlas	3 - -	26½ — 34	10 -	5 -	2 3 -	17 3 -
Do.	2 - -	26½ — 34	6 6 -	6 6 -	1 4-8	10 4-8
Small Atlas	1 10 -	25 — 31	5 -	2 6 -	1 1½-8	8 7½
Imperial	1 10 -	22 — 30½	4 9 -	1 9 -	11½-8	7 5½-8
Super Royal	1 5 -	19½ — 27½	3 6 -	1 6 -	9 -	5 9 -
Long Royal	1 - -	27½ — 18	3 -	1 -	7-8	4 7-8
Royal	18 -	19½ — 24	2 6 -	1 -	6½-2	4 -½-2
Demy	13 -	17 — 22	1 9 -	7 -	4-8	2 8-8
Short Demy or Crowns	9 -	14 — 20½ or 15 — 20	1 3 -	5 -	3 -	1 11 -
Large Fan	14 -	23½ — 20½	2 -	1 -	5½-6	3 5½-6
Small Fan	11 -	22½ — 13½	1 6 -	9 -	4-2	2 7-2
Elephant	15 -	23 — 28	2 3 -	9 -	5½-6	3 5½-6
Bank or Bankers Bills, allowing two in each Sheet	—	—	2 -	1 -	5½-6	3 5½-6

THIRD TABLE.

PRINTING.

	Value per Bundle, and upwards.					per Bundle.
Double Demy	1 18 -	26 — 38½ 19½ — 24½ or 20 — 26	5 6 -	1 9 -	1 1-2	8 4-2
Royal	1 4 -	19½ — 24½ 18 — 23 17½ — 22 or 19½ — 21½	3 6 -	1 2 -	8½-6	5 4½-6
Royal Inferior	14 -	19½ — 24½	2 -	8 -	4½-2	3 -½-2
Medium	1 - -	18 — 23	2 9 -	11 -	6½-4	4 2½-4
Demy fingle	17 -	17½ — 22 or 19½ — 21½	2 6 -	10 -	6 -	3 10 -
Demy inferior	10 -	17½ — 22	1 6 -	6 -	3½-4	2 3½-4
Double Crown	17 -	20 — 30	2 4 -	8 -	5½-6	3 5½-6
Double Crown Inferior	12 -	20 — 30	1 9 -	7 -	4-8	2 8-8
Single Crown	13 -	15 — 20	2 -	8 -	4½-2	3 -½-2
Single Crown Inferior	8 -	15 — 20	1 3 -	5 -	3 -	1 11 -
Demy Tissue	8 -	17½ — 22	1 3 -	5 -	3 -	1 11 -
Crown Tissue	5 -	15 — 20	10 -	3 -	1½-8	1 2½-8
Double Pot	9 -	17 — 25½	1 6 -	6 -	3½-4	2 3½-4

PAPER Continued.

FOURTH TABLE.

ORDINARY and COLOURED.

				Inches.			£. s. d.			s. d.			£. s. d.			£. s. d.					
Cartridge	-	-	-	21	by	26	-	1	9	-	7	-	-	4	-	8	-	2	8	-	8
Cartridge Square	-	-	-	24½	—	25½	-	2	-	-	8	-	-	4¾	-	2	-	3	-	¾	2
Cartridge Small	-	-	-	19¼	—	24	-	1	6	-	6	-	-	3½	4	-	2	-	3½	4	
Elephant Common	-	-	-	23	—	28	-	1	3	-	5	-	-	3	-	1	11	-	-	-	-
Sugar Blue	-	-	-	21½	—	33	-	2	-	-	8	-	-	4¾	2	-	3	-	¾	2	
Sugar Blue, Smaller Size	-	-	-	18¾	—	27	-	1	6	-	6	-	-	3½	4	-	2	-	3½	4	
Sugar Blue, Demy Size	-	-	-	17½	—	22	-	1	3	-	5	-	-	3	-	1	11	-	-	-	-
Sugar Blue, Crown Size	-	-	-	15	—	20	-	1	3	-	5	-	-	3	-	1	11	-	-	-	-
Purple Royal	-	-	-	19½	—	24¼	-	1	-	-	4	-	-	2½	6	-	1	-	6¼	6	
Blue Elephant	-	-	-	23	—	28	-	1	6	-	6	-	-	3½	4	-	2	-	3½	4	
																per Bundle.					
Blue Royal	-	-	-	19½	—	24¼	-	1	-	-	8	-	-	4¾	2	-	3	-	¾	2	
Blue Demy and Blossom	-	-	-	17½	—	22	-	1	3	-	6	-	-	3	-	6	-	2	-	-	6
Blue Crown Single	-	-	-	15	—	20	-	-	9	-	3	-	-	1¾	2	-	1	-	1¾	2	

FIFTH TABLE.

WHITED BROWNS and BROWNS.

Royal Hand Thick	24	—	19 $\frac{1}{4}$	—	10	—	4	—	2	—	4	per Ream.
												— 1 4—4
Royal Hand	24	—	19 $\frac{1}{4}$	—	1	—	4	—	2	$\frac{1}{4}$	6	per Bundle.
Lumber Hand	23	—	18	—	1	—	4	—	2	$\frac{1}{4}$	6	— 1 6 $\frac{1}{4}$.6
Double Two Pound	24	—	16	—	9	—	3	—	1	$\frac{3}{4}$	2	— 1 1 $\frac{3}{4}$.2
Single Two Pound	16	—	11	—	4	—	1	—	—	$\frac{3}{4}$	—	— 5 $\frac{3}{4}$
Middle Hand Double	33	—	21	—	1	6	—	6	—	3	$\frac{1}{2}$.4	— 2 3 $\frac{1}{2}$.4
Middle Hand	22	—	16	—	9	—	3	—	1	$\frac{3}{4}$.2	—	— 1 1 $\frac{3}{4}$.2
Small Hand Double	32	—	20	—	1	—	4	—	2	$\frac{1}{4}$.6	—	— 1 6 $\frac{1}{4}$.6
Small Hand	19 $\frac{3}{4}$	—	16	—	—	6	—	2	—	1	—	— 9—8
	12	—	10	{ and }								
Couples Pound and Half Pound	9	—	7 $\frac{1}{2}$		—	4	—	1	—	—	$\frac{3}{4}$	—
												per Ream.
Imperial Cap	29	—	22	—	1	—	4	—	2	$\frac{1}{4}$.6	—	— 1 6 $\frac{1}{4}$.6
Havon Cap	24	—	20	—	9	—	3	—	1	$\frac{3}{4}$.2	—	— 1 1 $\frac{3}{4}$.2
Bag Cap	23 $\frac{1}{2}$	—	19	—	8	—	2	—	—	1	$\frac{1}{2}$	— 11 $\frac{1}{2}$
Kentish Cap	21	—	18	—	6	—	2	—	—	1	—	— 9—8
Four Pounds	20	—	16	—	6	—	2	—	—	1	—	— 9—8
Small Cap	20	—	15	—	4	—	1	—	—	$\frac{3}{4}$	—	— 5 $\frac{3}{4}$
Double Four Pounds	33	—	20	—	1	—	4	—	2	$\frac{1}{4}$.6	—	— 1 6 $\frac{1}{4}$.6
												per Bundle.
Single Two Pounds	16	—	11	—	6	—	2	—	—	1	—	— 9—8
	12	—	10	{ and }								
Couples Pound and Half Pound	9	—	7 $\frac{1}{2}$		—	4	—	1	—	—	$\frac{3}{4}$	—
Pasteboard, millboard, scaleboard, and glazed paper					4	6	1	6	—	10 $\frac{3}{4}$.2	per Cwt.	
											— 6 10 $\frac{3}{4}$.2	
Unenumerated paper			ad valorem		18 per cent.		2	14	—	per Cent.		
										20 14	—	

ALLOWANCE of all the duty for books printed at the universities in the Latin, Greek, Oriental or Northern Languages. 21 Geo. 3. c. 24. f. 40 & 41; and 24 Geo. 3. ft. 2. c. 18. f. 3.

DRAWBACK of all the duties on exportation. 21 Geo. 3. c. 24. f. 34; and 24 Geo. 3. ft. 2. c. 18. f. 3.

PRINTED GOODS.

		10 Ann. c. 19. f. 39.	11 Ann. c. 9. f. 4.	Per Cents. 19, 21, & 23 Geo. 3.	Total.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
Paper printed, painted or stained,	per yard square	- - 1	- - 1	- - .9	- - 1 $\frac{1}{2}$.9
		10 Ann. c. 19. f. 69.	11 Ann. c. 9. f. 6.	14 Geo. 3. c. 78. f. 1.	
Silks printed, stained, or painted, (except handkerchiefs)	per yard, half yard wide }	- - 6	- - 6	-	- - 1 $\frac{1}{2}$.2
Silk Handkerchiefs,	per y ^d square	- - 3	- - 1	-	- - 4 $\frac{1}{2}$.4
Calicoes printed, stained, painted or dyed		- - 3	- - 3	-	- - 6 $\frac{1}{2}$.6
British Manufactory		-	-	- 3	- - 3 $\frac{1}{2}$.8
Linens and stuffs		- - 1 $\frac{1}{2}$	- - 1 $\frac{1}{2}$	-	- - 3 $\frac{1}{2}$.8

DRAWBACK of all the duties on exportation. 10 Ann. c. 19. f. 59 & 96. (not in this collection); and 12 Ann. stat. 2. c. 9. f. 12.

The following duties were repealed by 27 Geo. 3. c. 13. f. 35. and not renewed by that act.

	25 Geo. 3. c. 72. f. 2.	Per Cents. Same act, f. 3.	Total.
Linens from 16 d. to 2 s. 6 d. per yard value in length, per yard square	- - 1 $\frac{1}{2}$	- - .9	- - 1 $\frac{1}{2}$.9
of greater value than 2 s. 6 d.	- - 3	- - 1.8	- - 3 $\frac{1}{2}$.8
British stuffs, calicoes, and muslins, from 20 d. to 3 s. per yard square	- - 2	- - 1.2	- - 2 $\frac{1}{2}$.2
of greater value than 3 s.	- - 4	- - 1.4	- - 4 $\frac{1}{2}$.4
Fustians, velvets, velverets, dimities, and other figured stuffs of } whatever value }	- - 1 $\frac{1}{2}$	- - .9	- - 1 $\frac{1}{2}$.9
Foreign muslins from 20 d. to 3 s. per yard square	- - 4	- - 1.4	- - 4 $\frac{1}{2}$.4
of greater value than 3 s.	- - 8	- - 1.8	- - 9.8

DRAWBACK of all the duties on exportation. 25 Geo. 3. c. 72. f. 28. (not in this collection.)

S O A P.

	10 Ann. c. 19. f. 1.	11 Ann. c. 9. f. 1.	22 Geo. 3. c. 68. f. 13.	Total per lb.
Soft soap	- - 1	- - 1	- - 1	- - 1 $\frac{1}{2}$
Hard, ball, or other soap	- - 1	- - 1	- - 1	- - 2 $\frac{1}{2}$

ALLOWANCES—For soap used in the woollen manufactory one third of the duty of 10 Ann. c. 19. (f. 29.)

For soap used in the woollen manufactory and in whitening new linen in the piece, all the other duties. 12 Ann. c. 9. f. 16; and 22 Geo. 3. c. 68. f. 14.

For soap used in the flax and cotton manufactories, $\frac{1}{4}$ d. per lb. 23 Geo. 3. c. 77. f. 1.

DRAWBACK of all the duties on exportation. 10 Ann. c. 19. f. 24. (not in this collection); 12 Ann. stat. 2. c. 9. f. 12; and 22 Geo. 3. c. 68. f. 14 & 15.

SPIRITS IMPORTED.

		From Foreign Parts.	From the British Plantations.
12 Car. 2. c. 23. f. 11.	Temporary ; renewed at the commencement of each succeeding reign	- - 4	- - 4
c. 24. f. 25.	Hereditary	- - 4	- - 4
4 W. & M. c. 3. f. 2.	-	- - 6	- - 6
5 & 6 W. & M. c. 7. f. 27.	Continued by 4 Ann. c. 6. f. 12 & 13	- - 2	- 2 -
c. 20. f. 10.	-	- - 6	- - 6
6 Geo. 2. c. 17. f. 3.	-	- 1 -	- - -
33 Geo. 2. c. 9. f. 1.	-	- 1 -	- 1 -
2 Geo. 3. c. 5. f. 8 & 9.	-	- - 6	- - -
6 Geo. 3. c. 47. f. 1.	-	- - 6	- - -
20 Geo. 3. c. 35. f. 9.	-	- 1 -	- - -
	Per gallon	- 7 8	- 4 8
19, 21, & 22 Geo. 3.	Per cents.	- 1 1 $\frac{3}{4}$.2	- - -
	Single spirits	- 8 9 $\frac{3}{4}$.2	- - -
The same acts, except 12 Car. 2. c. 23. and c. 24. which charged double only as single spirits	Double spirits	- 16 10 $\frac{1}{4}$.6	- 8 -
2 W. & M. stat. 2. c. 9. f. 12.	Spirits from <i>Guernsey, Jersey, &c.</i>	- - -	- 8 -
19, 21, & 22 Geo. 3.	Per cents.	- - -	- 1 2 $\frac{1}{2}$.6
	Per gallon	- - -	- 9 2 $\frac{1}{2}$.6

*Note that the duties of 20 Geo. 3. and all the per cents. were taken off
plantation rum for two years from September 1st, 1784, by 24 Geo. 3.
stat. 2. c. 46. f. 54; and for two years from 5th July 1786 by 26
Geo. 3. c. 73. f. 76. (These clauses are not in the present collection.)*

On the *EXPORTATION* of British plantation rum from the warehouses on bond no duty payable.
33 Geo. 2. c. 28. f. 2.

W A S H, (in lieu of the duties on low wines and spirits, for which see 20 Geo. 3. c. 35. f. 9.)

		£.	s.	d.
26 Geo. 3. c. 73. f. 1.	From Malt, corn, grain, or tilts	-	-	6
	Cyder, perry, or other British materials	-	-	5
	Melasses or fugar	-	-	8 $\frac{3}{4}$
	Foreign wine, or cyder, or other foreign materials	-	-	1

George Bishop the manufacturer of Maidstone geneva, 18 s. for every 72 gallons of wash from a weight of
malt, or corn, including the bran and not exceeding 112 lb. being 3 d. per gallon. 26 Geo.
3. c. 73. f. 47. (*not in this collection.*)

Spirits from *Scotland* not exceeding 1 to 10 over hydrometer proof, 2 s. per gallon: If exceeding 1 to 10
and not more than 3 per cent. above, a further duty proportioned to their surplus strength:
If more than three per cent. above 1 to 10 forfeited. 26 Geo. 3. c. 64. f. 33 & 34. (*not
in this collection.*)

In *Scotland* distillers to pay annually according to the contents of their stills. 26 Geo. 3. c. 64. f. 2. (*not
in this collection.*)

Spirits for *EXPORTATION* not chargeable with duty. 2 Geo. 3. c. 5. f. 13.

BOUNTY of 3 l. 12 s. per tun for spirits from corn upon the exportation thereof. 2 Geo. 3. c. 5. f. 28.

S T A R C H.

		£.	s.	d.
10 Ann. c. 26. f. 7.	-	-	-	1
12 Ann. c. 9. f. 7.	-	-	-	1
20 Geo. 3. c. 52. f. 3.	-	-	-	1
		-	-	3
19, 21, & 22 Geo. 3. and } 20 Geo. 3. c. 52. f. 7. }	Per cents.	-	-	1 $\frac{1}{4}$.8
		-	-	3 $\frac{1}{4}$.8

per lb. - - 3 $\frac{1}{4}$.8

ALLOWANCE

STARCH continued.

ALLOWANCE for starch used in finishing new linen in the piece for sale 3*d.* per lb.; and in preparing and finishing other manufactures from flax or cotton for sale, 1½*d.* per lb. 23 Geo. 3. c. 77. f. 1.

DRAWBACK of all the duties on exportation. 10 Ann. c. 26. f. 27. (*not in this collection*); 13 Ann. stat. 2. c. 9. f. 12; and 20 Geo. 3. c. 52. f. 6.

S W E E T S.

							£.	s.	d.
10 Geo. 2. c. 17. f. 2.	-	-	-	-	-	-	-	12	-
20 Geo. 3. c. 52. f. 5.	-	-	-	-	-	-	-	6	-
26 Geo. 3. c. 74. f. 1.	-	-	-	-	-	-	-	6	-
20 Geo. 3. c. 52. f. 7.	} Three 5 per cents.	-	-	-	-	-	4	4	-
19, 21, 22 Geo. 3. and		-	-	-	-	-	-	3	7-8
26 Geo. 3. c. 74. f. 3.		-	-	-	-	-	-	3	7-8
							Per barrel	1	7 7-8

T E A.

25 Geo. 3. c. 74. f. 2. 7*l.* 10*s.* per cent. to be computed on the gross prices at which sold by the *East India Company*.

DRAWBACK of the whole on exportation to *Ireland*, or the British plantations in *America*. 21 Geo. 2. c. 14. f. 1; and 25 Geo. 3. c. 74. f. 2.

V E R J U I C E.

							£.	s.	d.
7 & 8 W. 3. c. 30. f. 28. The same duty as cyder then paid. (<i>See Cyder.</i>)	-	-	-	-	-	-	-	6	3
8 Ann. c. 7. f. 1.	-	-	-	-	-	-	-	-	5
19, 21, & 22 Geo. 3. Per cents.	-	-	-	-	-	-	-	6	8
							Per hoghead	-	7 8

V I N E G A R.

							£.	s.	d.
10 & 11 W. 3. c. 21. f. 9 & 10.	} 12 Car. 2. c. 23. f. 6. Temporary	-	-	-	-	-	-	-	6
8 <i>s.</i> per barrel applicable to the same purposes as the duties granted by		c. 24. f. 20. Hereditary	-	-	-	-	-	-	6
		4 W. & M. c. 3. f. 2.	-	-	-	-	-	2	4
		5 & 6 W. & M. c. 7. f. 27. Continued by 4 Ann. c. 6. f. 9.	-	-	-	-	-	2	4
8 Ann. c. 7. f. 1.	-	c. 20. f. 10.	-	-	-	-	-	2	4
19, 21, & 22 Geo. 3. Per cents.	-	-	-	-	-	-	-	8	9
							Per barrel	-	10 -½

W I N E.

							£.	s.	d.
26 Geo. 3. c. 59. f. 2. { French wine	-	-	-	-	-	per tun	35	14	-
{ Foreign wine not French	-	-	-	-	-	-	17	17	-

DRAWBACKS on exportation. 26 Geo. 3. c. 59. f. 48.

To the *British* plantations in *America*, or the United States of *America* }
 To *British* settlements in the *East Indies* }
 To other places }

French.	Foreign not French.
19 13 -	14 7 -
19 13 -	9 17 -
11 5 -	5 13 -

W I R E.

10 Ann. c. 26. f. 46.

19, 21, & 22 Geo. 3. Per cents.

Per ounce troy

Gilt.			Silver.		
£.	s.	d.	£.	s.	d.
-	-	8	-	-	6
-	-	1-8	-	-	3-6
-	-	9-8	-	-	6-6
10 Ann. c. 26. f. 62.			Per cents. 19, 21, & 22 G. 3.		
Total per lb. Avoirdupois.					
-	6	8	-	1	-
-	5	-	-	-	9
-	7	8	-	5	9

DRAWBACK on exportation of gold lace, thread, or fringe
 silver thread, lace, or fringe

L I C E N C E S (per Annum), as they now stand.

N. B. The licence which were
value to the 500 cent. tax, and
the licence by 14 Geo. 3. stat. 1. c.
41. f. 1. were directed to be paid
in entire form into the exchequer
by 14 Geo. 3. c. 37. f. 31.
The general tax duty was
imposed by 17 Geo. 3. c. 37. f. 31
11 Geo. 3. c. 17. f. 13 and 22
Geo. 3. c. 66. f. 2.

AUCTIONEERS —Within the bills of mortality.		£. s. d.	£. s. d.
17 Geo. 3. c. 50. f. 1.	-	1 - -	
19, 21, & 22 Geo. 3. Three } 5 per cents. -		- 3 -	
<i>Brokers authorised to act as such by the lord mayor and aldermen of London for a licence to act as an auctioneer within London and Westminster.</i>			1 3 -
17 Geo. 3. c. 50. f. 2.	-	5 -	
19, 21, & 22 Geo. 3. } Three 5 per cents. -		- - 9	
Out of the bills of mortality.			- 5 9
17 Geo. 3. c. 50. f. 1.	-	5 -	
19, 21, & 22 Geo. 3. Three } 5 per cents. -		- - 9	
			- 5 9
BRANDY —Dealers, not being rectifiers or retailers. 24 Geo. 3. } stat. 2. c. 41. f. 1. -			5 - -
Retailers. 30 Geo. 3. c. 38. f. 6.			
If rated to the house tax under 15 £. -		4 14 -	
at 15 £. and upwards, and under 20 -		5 2 -	
20 - - - - 25 -		5 10 -	
25 - - - - 30 -		5 18 -	
30 - - - - 40 -		6 6 -	
40 - - - - 50 -		6 14 -	
50 and upwards. -		7 2 -	
Beginners between 5th April and 10th October to pay a rateable proportion, f. 8.			
BREWERS —Common. 24 Geo. 3. stat. 2. c. 41. f. 1.			
Small or table beer only -		1 - -	
Strong beer, not exceeding 1,000 barrels -		1 10 -	
exceeding 1,000 and under 2,000 -		2 - -	
2,000 - 5,000 -		5 - -	
5,000 - 7,500 -		7 10 -	
7,500 - 10,000 -		10 - -	
10,000 - 20,000 -		20 - -	
20,000 - 30,000 -		30 - -	
30,000 - 40,000 -		40 - -	
exceeding 40,000 -		50 - -	

* See who are retailers. 30 Geo. 3. c. 38. f. 15.

The duties payable before 30 Geo. 3. c. 38. and repealed by that act, f. 1. were imposed
as follows :

	£. s. d.	Total.
16 Geo. 2. c. 8. f. 2. -	1 0 0	
24 Geo. 2. c. 40. f. 5. -	1 0 0	
19, 21, & 22 Geo. 3. Three 5 per cents. -	0 6 0	
	2 6 0	
27 Geo. 3. c. 30. f. 1. (not in this collection.)		
It rated to the house tax under 15 £. -	2 8 0	4 14 0
at 15 £. and upwards, and under 20 -	2 16 0	5 2 0
20 - - - - 25 -	3 4 0	5 10 0
25 - - - - 30 -	3 12 0	5 18 0
30 - - - - 40 -	4 0 0	6 6 0
40 - - - - 50 -	4 8 0	6 14 0
50 and upwards. -	4 16 0	7 2 0

CALICOE,

LICENCES Continued.

			£.	s.	d.
CALICOE, &c. PRINTERS.	24 Geo. 3. stat. 2. c. 41. f. 1.	-	10	-	-
CANDLE—Makers, other than wax.	24 Geo. 3. stat. 2. c. 41. f. 1.		1	-	-
Wax and spermaceti candle makers.	24 Geo. 3. stat. 2. c. 36. f. 9.	5 - -			
Ditto, f. 10. Three 5 per cents.	-	15 -			
			5	15	-
Sellers of wax and spermaceti candles.	24 Geo. 3. stat. 2. c. 36. f. 9.	- 5 -			
Ditto, f. 10. Three 5 per cents.	-	- 9			
			-	5	9
CHOCOLATE Dealers.	See <i>Coffee</i> .				
COACHMAKERS.	25 Geo. 3. c. 49. f. 1.	-	1	-	-
COFFEE, TEA, and CHOCOLATE Dealers.	20 Geo. 3. c. 35. f. 13.	- 5 -			
	21 & 22 Geo. 3. Two } 5 per cents. - }	- 6			
			-	5	6
COMMON BREWERS.	See <i>Brewers</i> .				
CURRIERS.	See <i>Hides</i> .				
DISTILLERS and RECTIFIERS.	24 Geo. 3. stat. 2. c. 41. f. 1.				
	Per gallon of the contents of every still or stills in their possession in the preceding year ended 5th July		-	-	$\frac{1}{2}$
* Distillers in England for Exportation to Scotland.	28 Geo. 3. c. 46. f. 37. For every gallon of their stills for wash from				
	Corn or any other British materials	- }	3	-	-
	Melasses or sugar	-	5	-	-
	Other foreign materials	-	6	-	-
Distillers in Scotland, the same duties as in England for exportation to Scotland.	28 Geo. 3. c. 46. f. 1. (not in this collection.)				
	But see 25 Geo. 3. c. 22. (not in this collection) for licencing stills in the Highlands.				
GLASS-MAKERS.	24 Geo. 3. stat. 2. c. 41. f. 1. For every } glass-house - }		10	-	-
HIDES and SKINS.	24 Geo. 3. stat. 2. c. 41. f. 1.				
Tanners within the bills of mortality or borough of Southwark			5	-	-
elsewhere			2	10	-
Tawers			1	-	-
Oil Dressers			2	-	-
Curriers			2	-	-
Vellum or parchment makers			1	-	-
MALTSTERS FOR SALE.	24 Geo. 3. stat. 2. c. 41. f. 1. }		-	5	-
	not exceeding 50 Quarters }				
exceeding 50 and under 100			-	10	-
100 - 150			-	15	-
150 - 200			-	1	-
200 - 250			-	1	5
250 - 300			-	1	10
300 - 350			-	1	15
350 - 400			-	2	-
400 - 450			-	2	5
450 - 500			-	2	10
500 - 550			-	2	15
exceeding 550			-	3	-
MEAD MAKERS for Sale.	24 Geo. 3. stat. 2. c. 41. f. 1.	-	1	-	-
OIL DRESSERS.	See <i>Hides</i> .				
PAPER MAKERS and STAINERS.	24 Geo. 3. stat. 2. c. 41. f. 1.		2	-	-
PARCHMENT MAKERS.	See <i>Hides and Skins</i> .				

* In England an allowance is to be made for the time the still is worked for home consumption, and in Scotland a like allowance for the time of working for exportation to England. 28 Geo. 3. c. 46. f. 41 & 42. (The latter of these clauses is not in the present collection.)

LICENCES Continued.

PAWNBROKERS. See <i>Plate Licences</i> .		£. s. d.
PLATE. Sellers of upwards of two pennyweights and less than two ounces of gold, or of 5 dwts. and less than 30 ounces of silver.		
31 Geo. 2. c. 32. f. 2. and }	2 - -	
32 Geo. 2. c. 24. f. 1 & 3. }	- - -	
19, 21, and 22 Geo. 3. Three 5 per } cents.	6 -	
Of two ounces of gold or 30 of silver or upwards.		2 6 -
32 Geo. 2. c. 24. f. 3. - - -	5 - -	
19, 21, and 22 Geo. 3. Three 5 per } cents.	15 -	
Pawnbrokers and refiners trading in plate. 32 Geo. 2. c. 24. }		5 15 -
f. 4. and 19, 21, & 22 Geo. 3. (as before) - - -	- - -	5 15 -
PRINTED GOODS. See <i>Calicoe, &c. Printer, and Paper Stainer</i> .		
RECTIFIERS. See <i>Distillers</i> .		
REFINERS. See <i>Plate Licences</i> .		
RETAILERS. See <i>Brandy, Sweets, and Wine</i> .		
SOPE MAKERS. 24 Geo. 3. stat. 2. c. 41. f. 1. - - -	2 - -	
SPERMACETI CANDLES. See <i>Candles</i> .		
SPIRITS. See <i>Brandy</i> .		
STARCHMAKERS. 24 Geo. 3. stat. 2. c. 41. f. 1. - - -	5 - -	
SNUFF. See <i>Tobacco</i> .		
SWEETS. Makers. 24 Geo. 3. stat. 2. c. 41. f. 1. - - -	5 - -	
Retailers. 30 Geo. 3. c. 38. f. 6. - - -	2 4 -	See who are retailers, 30 Geo. 3. c. 38. f. 13.
TANNERS. See <i>Hides</i> .		
TAWERS. See <i>Hides</i> .		
TEA DEALERS. See <i>Coffee</i> .		
TOBACCO and SNUFF. 29 Geo. 3. c. 68. f. 70.		
Manufacturers - - - not exceeding 20,000 lb.	2 - -	
exceeding 20,000 lb. and not exceeding 30,000 -	3 - -	
30,000 - - - 40,000 -	4 - -	
40,000 - - - 50,000 -	5 - -	
50,000 - - - 60,000 -	6 - -	
60,000 - - - 70,000 -	7 - -	
70,000 - - - 80,000 -	8 - -	
80,000 - - - 90,000 -	9 - -	
90,000 - - - 100,000 -	10 - -	
100,000 - - - 120,000 -	12 - -	
120,000 - - - 150,000 -	15 - -	
exceeding 150,000 - - -	20 - -	
Dealers—Within the limits of the chief office -	5 - -	
In other places - - -	2 6 -	
VELLUM. See <i>Hides and Skins</i> .		
VINEGAR MAKERS. 24 Geo. 3. stat. 2. c. 41. f. 1. - - -	10 - -	
WAX CANDLES. See <i>Candles</i> .		
WINE—Dealers by wholesale. 26 Geo. 3. c. 59. f. 8. No duty.		
Retailers. 30 Geo. 3. c. 38. f. 6.		
In England—If neither retail spirit nor beer licence	5 4 -	See who are retailers, 30 Geo. 3. c. 38. f. 13.
If a beer licence, but not one for spirits	4 4 -	
If both beer and retail spirit licences	2 4 -	
In Scotland—If neither retail spirits nor beer licence	3 6 8	
If beer licence, but not one for spirits	2 13 4	
If both beer and retail spirit licences	1 6 8	
WIRE DRAWERS. 24 Geo. 3. stat. 2. c. 41. f. 1. - - -	2 0 0	

T A B L E

O F T H E

P A P E R D U T I E S,

27 Geo. 3. c. 13. schedule F.

Denominations.	Value.			Dimensions.	Duty.
FIRST TABLE.				Not exceeding	Per Ream.
	£.	s.	d.	Inches.	£. s. d.
Imperial	2	11	-	22 by 30 $\frac{1}{4}$	13 9 $\frac{1}{2}$
Super Royal	1	18	-	19 $\frac{1}{4}$ —27 $\frac{1}{2}$	10 4 $\frac{1}{4}$
Royal	1	9	-	19 $\frac{1}{4}$ —24	7 9 $\frac{1}{4}$
Medium	1	2	6	17 $\frac{1}{2}$ —22 $\frac{1}{2}$	6 4
Demy	-	16	-	15 $\frac{1}{4}$ —20	4 3 $\frac{3}{4}$
Thick Post	-	13	-	15 $\frac{1}{4}$ —19 $\frac{1}{2}$	3 5 $\frac{1}{2}$
Thin Post	-	10	-	15 $\frac{1}{4}$ —19 $\frac{1}{2}$	2 8 $\frac{1}{4}$
Small Post	-	7	6	13 $\frac{1}{2}$ —16 $\frac{1}{2}$	2 -
Fools Cap	-	10	-	13 $\frac{1}{2}$ —16 $\frac{3}{4}$	2 3 $\frac{1}{2}$
Pott	-	6	9	12 $\frac{1}{2}$ —15 $\frac{1}{2}$	1 6 $\frac{1}{2}$
Large Thick Post	-	15	-	16 $\frac{1}{2}$ —21	3 10
Large Thin Post	-	12	-	16 $\frac{1}{2}$ —21	3 - $\frac{3}{4}$
SECOND TABLE.					
	£.	s.	d.		
Double Atlas	15	-	-	and not exceeding 21	55 - 31 $\frac{1}{2}$
Demy	-	12	-	and under 16	15 $\frac{1}{2}$ - 20
Copy	-	7	6	and not exceeding 11	16 - 20 $\frac{1}{4}$
Fools Cap	-	6	-	and under 10	13 $\frac{1}{2}$ - 16 $\frac{3}{4}$
Littriss Fools Cap	-	6	-	and not exceeding 10	13 $\frac{1}{2}$ - 17 $\frac{1}{2}$
Pott	-	4	-	and under 6 9	12 $\frac{1}{2}$ - 15 $\frac{1}{2}$
Grand Eagle, or } Double Elephant }	4	0	0	and not exceeding 5 5	26 $\frac{3}{4}$ - 40
Colombier	2	10	-	and not exceeding 3 10	23 $\frac{1}{2}$ - 34 $\frac{1}{2}$
Atlas	3	-	-	and not exceeding 4 5	26 $\frac{1}{4}$ - 34
Atlas Inferior	2	-	-	and under 3	26 $\frac{1}{4}$ - 34
Small Atlas	1	10	-	and not exceeding 2 10	25 - 31
Imperial	1	10	-	and under 2 11	22 - 30 $\frac{1}{4}$
Super Royal	1	5	-	and under 1 18	19 $\frac{1}{4}$ - 27 $\frac{1}{2}$
Long Royal	1	-	-	and not exceeding 1 10	18 - 27 $\frac{1}{2}$
Royal	-	18	-	and under 1 9	19 $\frac{1}{4}$ - 24
Demy	-	13	-	and not exceeding 1 1	17 $\frac{1}{2}$ - 22
Short Demy or Crowns	9	-	-	and not exceeding 14	{ 14 - 20 $\frac{1}{4}$ } or { 15 - 20 }
Large Fan	-	14	-	and not exceeding 1 1	23 $\frac{1}{2}$ - 20 $\frac{1}{2}$
Small Fan	-	11	-	and not exceeding 1 18	22 $\frac{1}{4}$ - 13 $\frac{1}{4}$
Elephant	-	15	-	and not exceeding 1 7	23 - 28
Bank or Bankers Bills } or Notes }	Two Bills or Notes for a Sheet.			-	3 5 $\frac{1}{2}$

PAPER

PAPER Continued.

Denominations.	Value.			Dimensions.	Duty.
THIRD TABLE.					
Double Demy	£. s. d.	- and not exceeding	£. s. d.	Not exceeding Inches. 26 by 38½	Per Bundle. £. s. d.
Royal	1 4	- and under	1 16	{ 19½ — 24 or 20 — 26 }	- 8 4 - 5 4½
Royal Inferior	- 14	- and under	1 4	19½ — 24	- 3 -½
Medium	1 -	- and not exceeding	1 8	18 — 23	- 4 2½
Demy Single	- 17	- and under	1 6	{ 17½ — 22 or 19½ — 21½ }	- 3 10 - 2 3½
Demy Inferior	- 10	- and under	- 17	17½ — 22	- 2 3½
Double Crown	- 17	- and not exceeding	1 3 6	20 — 30	- 3 5½
Double Crown Inferior	- 12	- and under	- 17	20 — 30	- 2 4½
Single Crown	- 13	- and not exceeding	1 -	15 — 20	- 3 -½
Single Crown Inferior	- 8	- and under	- 13	15 — 20	- 1 11
Demy Tissue	- 8	- and not exceeding	- 12	17½ — 22	- 1 11
Crown Tissue	- 5	- and not exceeding	- 9	15 — 20	- 1 3
Double Pott	- 9	- and not exceeding	- 16	17 — 25½	- 2 3½
FOURTH TABLE.					
Cartridge	-	-	-	21 — 26	per Ream. - 2 8½
Cartridge Square	-	-	-	24½ — 25½	- 3 -½
Cartridge Small	-	-	-	19½ — 24	- 3 3½
Elephant Common	-	-	-	23 — 28	- 1 11
Sugar Blue	-	-	-	21½ — 33	- 3 -½
Sugar Blue, Smaller Size	-	-	-	18½ — 27	- 2 3½
Sugar Blue, Demy Size	-	-	-	17½ — 22	- 1 11
Sugar Blue, Crown Size	-	-	-	15 — 20	- 1 11
Purple Royal	-	-	-	19½ — 24½	- 1 6½
Blue Elephant	-	-	-	23 — 28	- 2 3½
Blue Royal	-	-	-	19½ — 24½	per Bundle. - 3 -½
Blue Demy and Blossom	-	-	-	17 — 22	- 2 -½
Blue Crown Single	-	-	-	15 — 20	- 1 1½
FIFTH TABLE.					
WHITED BROWN.					
Royal Hand Thick	-	-	-	24 — 19½	per Ream. - 1 4
Royal Hand	-	-	-	24 — 19½	per Bundle. - 1 6½
Lumber Hand	-	-	-	23 — 18	- 1 6½
Double Two Pound	-	-	-	24 — 16	- 1 1½
Single Two Pound	-	-	-	16 — 11	- 5½
Middle Hand Double	-	-	-	33 — 21	- 2 3½
Middle Hand	-	-	-	22 — 16	- 1 1½
Small Hand Double	-	-	-	32 — 20	- 1 6½
Small Hand	-	-	-	19½ — 16	- 9½
Couples { Pound and Half Pound }	-	-	-	{ 12 — 10 and 9 — 7½ }	- - 5½
BROWN PAPER.					
Imperial Cap	-	-	-	29 — 22	per Ream. - 1 6½
Haven Cap	-	-	-	24 — 20	- 1 1½
Bag Cap	-	-	-	23½ — 19	- 11½
Kentish Cap	-	-	-	21 — 18	- 9½

PAPER Continued.

Denominations.					Dimensions.	Duty.
FIFTH TABLE Continued.					Not exceeding	£. s. d.
					Inches.	Per Ream.
	Four Pounds	-	-	-	20 by 16	- - 9 $\frac{1}{4}$
	Small Cap	-	-	-	20 — 15	- - 5 $\frac{1}{4}$
	Double Four Pounds	-	-	-	33 — 20	- 1 6 $\frac{1}{4}$
	Single Two Pounds	-	-	-	16 — 11	- - 9 $\frac{1}{4}$
Couples { Pound and Half Pound }		-	-	-	{ 12 — 10 and }	- - 5 $\frac{3}{4}$
		-	-	-	{ 9 — 7 $\frac{1}{2}$ }	- -
PASTBOARD, MILLBOARD, SCALEBOARD, } and GLAZED PAPER - - - }					6 s. 10 $\frac{1}{4}$ d. per Cwt. and so in proportion.	

PAPER NOT ENUMERATED and described in these tables, and not above the largest size of the nearest enumerated paper of the same sort, the duty imposed by 27 Geo. 3. c. 13. schedule F. in respect of paper nearest above in size and value to such sort; and for every sort above the largest size of the nearest of the same kind and weight, a duty in proportion to such size estimated according to the duty of the paper nearest of the same sort, kind, and weight, and of the size nearest below. 27 Geo. 3. c. 31. s. 29.

I N D E X
TO THE
L A W S of E X C I S E

F R O M

I J A C. I. to 32 G E O. III. inclusive.



L O N D O N :

Printed by CHARLES EYRE and ANDREW STRAHAN,
Printers to the King's most Excellent Majesty. 1792.

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LAW & EQUITY

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Printed by J. B. L. & Co. 1806

I N D E X

T O T H E

E X C I S E L A W S.

ACCOMPLICE.

- Within two months, and before conviction discovering two or more accomplices (runners of goods) to be acquitted, and rewarded with 40l. if the goods recovered are worth more than 50l.
- Within three months, and before conviction discovering two or more accomplices (armed smugglers) to be acquitted, and rewarded with 50l. for each offender.
- In smuggling offences against 19 Geo. II, c. 34, discovering before order of council for his surrender, two or more accomplices, so that they may be apprehended and convicted, is to be acquitted and rewarded with 50l. for each.

ACCOUNT.

- Returned by officer of excise is a charge on the trader.
- Of all carriages built and sold, to be delivered on oath by coach-maker every six weeks.
- Of leather, parchment, &c. to be made up by the trader, and balanced with the officer every three months.
- Kept by warehouse-keeper of coffee, tea, and cocoa nuts, to be sworn to once in six months.
- Of tea delivered by the warehouse-keepers for exportation to be returned on oath to the commissioners every three months.
- Of cocoa nuts sold in parcels of twenty-eight pounds to be kept by dealers in that article.
- Containing an exact description of rooms, places, vessels, and utensils used by starchmaker, to be delivered in writing to the officer.
- Of the number of pieces of starch broken from the boxes, under the denomination of large, middling, and small, to be delivered in writing by the maker.
- Of British plantation rum received, delivered, and remaining in the bonded warehouses, to be transmitted on oath by the officer to the commissioners every six months.
- Of rum in the bonded warehouses transmitted half-yearly by the officer, to be examined by the commissioners within one month after returned.
- Of tobacco and snuff weighed in the warehouses to be taken by the officers of customs and excise.
- Of excisable commodities packed for exportation must be sent by the officer in whose presence packed to the officer at the port of exportation.
- Of the duties of excise to be fairly kept by the comptroller or his deputy.
- Of the amount of the duties in every quarter to be kept by the board of excise, distinguishing, as far as possible, the articles on which the same arises.

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15 Geo. II.	25	4	344	
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25 Geo. III.	74	16	822	
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29 Geo. III.	68	128	1094	
5, 6 W & M.	20	12	67	
27 Geo. III.	13	72	938	

ACT of Parliament of 12 Q. Ann. c. 18, relative to the preservation of ships in distress, to be read in churches upon the coast four times a year.

ACTION, *vide also* INDICTMENT, INFORMATION, LIMITATION.

Not to be commenced or prosecuted in any of His Majesty's courts for any excise penalty or forfeiture, but in the name of the attorney general, or an officer of the revenue.

For the recovery of any penalty or forfeiture incurred under any excise law, may be stopped by the attorney general, by *Noli prosecute*.

Commenced in an inferior court against a justice or other, for any thing done in pursuance of the laws relative to the licensing retailers of spirits, may be removed, before issue joined, to the superior courts.

Against justice for granting beer licence without taking recognizance, can be tried only in the courts at Westminster.

Against justice or other acting under the laws for regulating and stamping alehouse measures, to be laid in the county where fact committed.

For recovery of pecuniary penalties under the laws relating to British cambrick, to be laid in the proper county, and commenced within 12 months.

For recovery of the duties on malt, to be commenced within five years.

On the trial thereof; evidence of the keeping an excise office, and of a person's exercising the employment of an officer, deemed sufficient, without proving the names of the commissioners who signed the commission.

On the trial thereof; evidence that person was reputed and acted as officer sufficient, without proving the commission or authority by which he was appointed, unless by other evidence the contrary shall appear.

Lies against officer making unsuccessful search for private pipes, &c. at distillers.

Lies against officer making unsuccessful search by justices warrant, for private distillery utensils and materials.

Lies against the inhabitants of the hundred, &c. to recover satisfaction for officer killed or wounded in seizing or securing smuggled goods, or for rescuing such goods; but it must be brought within one year, and conducted according to the rules prescribed.

May be brought by auctioneers, against their employers, for recovery of the amount of the duty.

Lies against the seller of British spirits for recovery of the money paid, if he do not send a lawful permit with the spirits.

Brought against officer for the seizure of tobacco or snuff removed under colour of permit—the proof that it is the same as mentioned in the permit to lie on the claimer, by the oaths of two experienced persons.

For any thing done in pursuance of the 26 Geo. III. c. 77. (*glass and paper exported, rum, &c.*) must be commenced in one month.

Against officer of excise for any thing done in the execution, or by reason of his office, must be commenced within three months, and laid in the proper county.

For any thing done in pursuance of any law of customs or excise, must be commenced within three months, and laid in the proper county.

Against officer of excise for any thing done in pursuance of any excise law,—proof of the payment of the duties on the goods seized lies on the claimer.

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22 Geo. III.	68	31	714
28 Geo. III.	37	23	997
23 Geo. III.	70	35	732

ACTION, *continued.*

	A C T S.			
	YEAR & REIGN.	C.	D.	£ s d.
Against an officer for any thing done in the execution of his office, no evidence of the cause of action to be produced on the trial, except contained in the notice to be previously given.	23 Geo. III.	70	34	732
	24 Geo. III.	47	35	789
	26 Geo. III.	59	61	883
	28 Geo. III.	37	27	997
Against an officer for any thing done in execution, or by reason of his office, such officer may, within one month after notice, tender amends; and if the jury, on the trial, shall find the same sufficient, the plaintiff is not entitled to any costs.	23 Geo. III.	70	34	732
	24 Geo. III.	47	35	789
	26 Geo. III.	59	59	882
	28 Geo. III.	37	26	978
Against any one for any thing done under the law for prohibiting the importation of foreign leather gloves:—defendant may, with leave, pay money into court.	6 Geo. III.	19	11	540
Against an officer for any thing done in the execution of his office:—if such officer has tendered none, or insufficient amends, he may, with leave and before issue joined, pay money into court.	23 Geo. III.	70	33	732
	24 Geo. III.	47	35	789
	26 Geo. III.	59	61	883
	28 Geo. III.	37	28	998
Against an officer for any thing done in the execution, or by reason of his office:—the defendant may plead the general issue, and give the special matter in evidence, and if he obtain a verdict, or if plaintiff discontinue or become nonsuit, he is entitled to treble costs.	23 Geo. III.	70	34	732
For any thing done in pursuance of any law of customs or excise:—the defendant may plead the general issue, and give the special matter in evidence, and if he obtain a verdict, or the plaintiff discontinue or become nonsuit, he is entitled to treble costs.	28 Geo. III.	37	23	997
Against an officer for seizing ships, &c. employed in smuggling, the judge may, if he see ground, certify probable cause of seizure, and in that case the plaintiff is entitled to no costs.	19 Geo. II.	34	16	374
For the seizure of goods, ships, vessels, cattle, or carriages, though a verdict shall be given against the defendant; yet if the judge certify probable cause, the plaintiff is entitled to only 2d. damages, above the value of the thing seized, and no costs, nor is the defendant to be fined above 1s.	23 Geo. III.	70	29	731
	24 Geo. III.	47	35	789
	26 Geo. III.	40	31	844
	26 Geo. III.	59	57	882
	28 Geo. III.	37	24	997
Lies not against an officer for detaining articles not forfeited, if they are found on board a ship liable to seizure for unlawfully importing goods into, or exporting them from, the <i>Isle of Man</i> .	5 Geo. III.	39	10	506
Lies not against an officer for seizing ships, &c. employed in smuggling, if the judge, on trial of the information, certify probable cause.	19 Geo. II.	34	16	374
Lies not for seizing goods, ships, vessels, cattle, or carriages, if the judge, on trial of the information, certify probable cause.	23 Geo. III.	70	29	731
	24 Geo. III.	47	35	789
	26 Geo. III.	40	31	844
	26 Geo. III.	59	57	882
	28 Geo. III.	37	24	997
Lies not against the captain or crew of a king's, or a revenue cutter, for shooting into any ship, which, being liable to examination, shall refuse to bring to after chased and a signal fired.	24 Geo. III.	47	23	785
Lies not against an officer for detaining a ship exporting tobacco (except for Ireland) suspected to be of less burthen than 70 tons.	29 Geo. III.	68	47	1050
Lies not against an officer of the customs for examining on ship board, or bringing to the warehouse for examination, bales or packages reported, Contents unknown for exportation.	24 Geo. III.	47	28	786
Lies not against an officer of the customs for examining goods imported in ships from Europe, and reported for exportation; or for conveying such goods to the custom house for examination.	27 Geo. III.	32	10	981
Lies not for the seizure of wine, cattle, carriages, ships, or vessels, if the proprietor take the same back on the terms prescribed by the commissioners.	26 Geo. III.	59	63	883

ACTION, continued.

- Cannot be brought against an officer for any thing done in the execution, or by reason of his office, unless notice be given him one month before the writ is sued out: notice to contain the cause of action, and the names and abode of the prosecutor and attorney.
- Lies not against commissioners of excise, or justices of the peace, for regularly indorsing body warrants to apprehend, within their respective jurisdictions, offenders against the excise laws.

ADMINISTRATOR, *vide also* EXECUTOR.

- Of coachmaker may carry on business under his licence, for the unexpired term of such licence.
- Of an entered retailer of spirits, wine, or sweets, may with leave continue the business during the residue of the term for which the licence was granted.
- Of persons killed in pursuing or apprehending offenders against the 9 Geo. II, c. 35, (smugglers) to receive 50l.
- Of officers killed in seizing or securing prohibited or uncus-tomed goods, or in apprehending offenders against 19 Geo. II, c. 34, may sue the hundred, and recover, not exceeding 100l.; —Not so if the offender is apprehended within six months.
- Of officers or others killed in the pursuit of out-lawed smug-glars, is entitled to a reward of 100l. to be paid on due proof by the commissioners.

ADMIRALTY, *vide also* BOAT, SHIP.

- May licence boats or wherries to row with more than four oars, on security that they shall not be used in smuggling.
- May licence boats, wherries, &c. exceeding 28 feet long, and which shall be more in proportion than three feet and a half long to one foot broad.
- May licence cutters, luggers, shallops, or wherries, or vessels with clench work bottoms, or such as are of a greater propor-tion than three feet and a half long to one foot broad, or ves-sels to carry arms and ammunition.

ADULTERATING.

- Of hair powder with alabaster, whiting, lime, &c. penalty on the mixer 50l. on the seller 20l.
- Of hops with any drug or ingredient, to alter the colour or scent, penalty 5l. per hundred weight.
- Of tea with other leaves or ingredients, penalty forfeiture thereof, and 100l.
- Of tea with manufactured or dyed leaves, or other ingredients, penalty 10l. per pound weight.
- Of tea, or selling or having adulterated tea in custody, penalty 5l. per pound, and in default of payment, the party to be imprisoned not more than 12 nor less than 6 months.

AFFIDAVIT, *vide also* OATH.

- To obtain the drawback of the duty on soap used in the wool-len manufacture, what particulars to contain, and before whom to be made.
- To obtain the drawback of the duty on soap used in whit-ening new linen in the piece for sale, what particulars to contain, and before whom to be made.
- To obtain the drawback of the duty on soap and starch used in preparing and finishing manufactures from flax and cotton for sale; forms thereof, what particulars to contain, and by whom to be made.
- To obtain drawback of the duty on soap used in the woollen manufacture, need not be stamped.
- To obtain drawback of the duty on soap used in whitening new linen in the piece, for sale, need not be stamped.

AFFIRMATION of a Quaker to be allowed instead of an oath, ex-cept in criminal cases.

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AFRICA.

British spirits may be exported thereto, as merchandize, in ships of not less than 70 tons.

Rum of the British plantations may be exported thereto, as merchandize, in ships of not less than 70 tons.

British corn spirits exported thereto, the bond may be cancelled, on the master or purser making oath, within 18 months, of the due exportation.

Rum of the British plantations exported thereto, the bond may be cancelled, on the master or purser making oath, within 18 months, of the due exportation.

Foreign wine exported thereto, the bond may be cancelled, on producing, within 18 months, a certificate testifying the landing.

Manufactured tobacco exported thereto, the bond may be cancelled, on producing a certificate, within 12 months, testifying the landing:—To places beyond the Cape of Good Hope, or British colonies in Africa, it is sufficient if certificate is produced, the former in 24, and the latter in 18 months.

AGENT may be employed to make entry, and take out debentures for exciseable goods exported by a company or corporation trading by joint stock, and also in cases where owners of the goods do not reside at the port of exportation.

ALDERNEY, *vide also* GUERNSEY.

5,000 pounds of tobacco, manufactured or unmanufactured, may be annually exported to that island, in British ships of 70 tons burthen, by licence of the customs.

ALE, *vide* BEER.

ALEHOUSE-KEEPER, *vide also* BEER.

Any person who has made entry of spirits, beer, or cyder, is deemed such.

Only persons licensed as such can sell spirits to be drank in their houses.

Must permit gauger, on request, (if at night, with constable) to enter, and take account of commodities made or making; refusing, to be forbid to send out.

Must make monthly entry at the excise office, of beer, cyder, or other liquors, made or retailed, on forfeiture of 20s.

May make entry, and pay duty at next market town.

Must pay duty within a month after entry is or ought to be made, on forfeiture of double duty.

May compound for the duty on beer.

At the time of taking out his beer licence, to enter into a recognizance, with sufficient sureties, to maintain good order.

Upon information of a breach of his recognizance, may be summoned to next quarter sessions, and the informer bound to appear: the offender being convicted by a jury forfeits his recognizance, and is disabled to sell beer and spirits for the space of three months.

Dying or removing, his beer licence will authorize his successor to carry on business till the end of the year, provided he produce a regular certificate of his sober life, &c.

Dying or removing, his beer licence will authorize his successor to carry on business till the end of the year, although he do not produce a certificate of his sober life, &c.

Dying or removing, his beer licence will not authorize his successor to carry on the business, unless he produce to the justices, at a petty session (or if in Middlesex or Surry, at a special meeting), a regular certificate of his sober life, &c. enter into a recognizance, and obtain the justices authority to continue the house open.

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12 Car. II.	23	26	19
12 Car. II.	24	40	26
26 Geo. II.	31	1	407
26 Geo. II.	31	7	409
26 Geo. II.	31	3	408
29 Geo. II.	12	23	417
32 Geo. III.	59	1	1167
32 Geo. III.	59	3	1169

ALEHOUSE-KEEPER, *continued.*

— Or other retailer of beer, &c. knowingly harbouring any person against whom a *capias* has issued and been returned (the offence being against the laws of excise or customs), or who shall have escaped from prison or fled from justice, six days notice having been given in two successive Gazettes, and also by writing at the door of the church:—alehouse-keeper, &c. so offending, forfeits 100*l.* and his licence.

— Must sell beer in stamped measures, regulated by the standard ale quart or pint, on forfeiture of not less than 10*l.* nor more than 40 shillings.

— Selling in unstamped measures, or refusing to give the numbers thereof, cannot detain any thing for his reckoning.

— Having in his custody above six pounds of coffee, tea, cocoa nuts, or chocolate, is deemed a seller thereof.

ALLEGIANCE.

— Oath of, to be taken by every person before he intermeddles with any employment in the excise.

ALLOWANCE, *vide also* REWARD.

— Of duty to be made to *auctioneer* for goods or effects bought in for the owner, provided previous notice of the bidder is given (by 28 Geo. III. c. 37, notice to be in writing), and provided such previous notice, and the fairness of the transaction, is verified by the oath of the auctioneer.

— To *brewer* or *viñtualler* one tenth for worts, gauged while warm.

— To *brewer* in London, not being a retailer, three barrels in 23 of beer, and two in 22 of ale, in full compensation for all waste, loss, or damage.

— To *brewer* in the country, for waste and leakage, two and a half barrels in twenty-three.

— For waste or leakage, not to be made to any *common brewer* who sells beer, ale, or worts, in less quantity than a whole cask of four gallons and a half.

— To *brewers* and *viñtuallers*, out of the duty on malt, to be made at the end of four months after the duty on the beer is paid.

— To *brewers* and *viñtuallers*, out of the duty on malt, to be deducted from the money for the beer duties; oath being made that the beer was brewed since the 30th May 1780.

— To *brewers*, &c. out of the duty on malt, not to be made for table beer.

— To *brick and tile makers*, when the charge is made before burnt, to be 10 per cent. as a compensation for all loss or damage whatsoever.

— Of the duty on *candles* cracked and spoiled in the making, to be made by the officer on the candles being shewn him; but such officer must utterly deface the candles.

— Of seven per cent. to be made in charging the duty on *British plantation coffee* imported in the husk.

— None to be made to *distiller* for feints or liquor put into the wash still, except in the sight of the officer.

— Of six gallons in every ton of spirits to be made to *distillers* for exportation, for waste in rectifying.

— To *distiller* working for home consumption, after withdrawing his entry for exportation to Scotland, certain proportions per day.

— To drawers of *gilt and silver wire* for waste, when the charge is made from the weight of big wire, to be one fifth.

— To be made by commissioners to *glass makers* of the duty on metal lost or spoilt by the breaking of pots, upon due proof thereof.

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9 Geo. II.	35	30 31	329
11, 12 W. III.	15	1	92
11, 12 W. III.	15	2	92
11 Geo. I.	30	4	266
12 Car. II.	23	33	21
12 Car. II.	24	47	31
15 Car. II.	11	27	45
19 Geo. III.	56	12	646
28 Geo. III.	37	20	996
1 W. & M.	24	7	51
12 Car. II.	23	22	19
12 Car. II.	24	36	26
1 W. & M.	24	5	50
22, 23 Car. II.	5	3	46
1 W. & M.	24	5	50
25 Geo. III.	73	1	814
20 Geo. III.	35	6	662
21 Geo. III.	55	41	703
22 Geo. III.	68	2	708
24 Geo. III.	24	6	758
8 Q. Ann.	9	29	116
13 Geo. III.	73	3	584
14 Geo. III.	73	9	595
21 Geo. III.	55	32	700
28 Geo. III.	46	41	1005
10 Q. Ann.	26	53	178
19 Geo. II.	12	11	363
17 Geo. III.	39	29	607

ALLOWANCE, *continued*.

	A C T S.			Page
	YEAR & REIGN.	Ch.	Sec.	
— To <i>glass-makers</i> for waste; viz. in pots containing one cwt. for flint, enamel, stained, and phial glass; one fourth of the metal; and one inch at the bottom:—in less pots used for such glass; one fifth of the metal:—in pots for crown, plate, and window glass; one fourth of the metal, and four inches at the bottom:—in pots for common bottles, one fifth of the metal, and three inches at the bottom.	17 Geo. III.	39	31	6c8
— To <i>glass-makers</i> , in case they work up the bottoms of their pots, to be only one inch.	17 Geo. III.	39	32	6o8
— For the tare of hop bags or pockets, to be 10 per cent. of the weight of the <i>hops</i> .	9 Q. Ann.	12	13	138
— Of four bushels in 20 for <i>malt</i> charged in the cistern, or within 30 hours after thrown out; but by 33 Geo. II, c. 7, this allowance is not to be made unless the grain remain covered with water full 40 hours.	12 Q. Ann.	2	20	189
— Of 10 bushels in 20 for <i>malt</i> charged on the floor, after 30 hours out of cistern and before dried.	33 Geo. II.	7	70	4+3
— To makers of <i>malt</i> for exportation, 3d. for every quarter locked up.	12 Q. Ann.	2	28	191
— Of the duty on <i>malt</i> damaged by the sinking of the barge or vessel in which transporting, to be in proportion to the damage.	12 Geo. I.	4	59	286
— Of the duty on <i>malt</i> destroyed by fire or water.	33 Geo. II.	7	12	441
— To officer for his charges in attending the shipping of beer or cyder for exportation is 3d. per ton.	12 Q. Ann.	2	14	187
— Of the duty on <i>paper</i> , <i>pasteboard</i> , &c. damaged by the sinking of the barge or vessel in which transporting, to be in proportion to the damage.	9 Geo. I.	3	35	247
— Of the duty on <i>paper</i> used in printing books in Latin, Greek, &c. at Cambridge and Oxford.	12 Q. Ann.	2	27	191
— To be made by officer of the duty on stale or rotten <i>sape</i> , or cuttings, put into the copper to be refreshed.—But these provisions are repealed as to hard <i>sape</i> by 5 Geo. III, c. 43.	9 Geo. I.	3	35	247
— To makers of <i>hard sape</i> of one pound in ten for all waste, loss, or damage.	1 W. & M.	22	1	49
— Of a proportion of the duty on <i>sape</i> to be made to woollen manufacturers:—For what species of goods, and on what affidavit and conditions.	1 Geo. III.	7	5	461
— Of a proportion of the duty on <i>sape</i> used in whitening new linen in the piece for sale, on what affidavit and conditions.	21 Geo. III.	24	18	683
— Of a proportion of the duties on <i>sape</i> and <i>starch</i> used in preparing and finishing manufactures from <i>flax</i> and <i>cotton</i> for sale, on what affidavit, and on what conditions.	10 Q. Ann.	19	63	157
— Of duty for <i>foreign sape</i> used in the woollen or linen manufactures not to be more than for British.	21 Geo. III.	24	40	684
— Or deduction from the box gages of <i>starch</i> , for scrapings, weighed by the officer and dissolved in water; to be seven tenths of the weight, but in no case to exceed seven tenths of one fifth of the amount of the box gages.	10 Q. Ann.	19	28	148
— Of two pounds to be made to the proprietor of <i>tobacco</i> or <i>snuff</i> for every hoghead, cask, &c. weighed in the warehouse, the turn of the scale being given in favour of the Crown.	11 Geo. I.	30	36	280
— None to be made to the proprietor, &c. of <i>tobacco</i> , on pretence of its being damaged or mean.	5 Geo. III.	43	14	512
	5 Geo. III.	43	14	512
	10 Q. Ann.	19	29	149
	12 Q. Ann.	9	16	200
	12 Q. Ann.	9	17	201
	12 Q. Ann.	9	16	200
			1	733
	23 Geo. III.	77	2	735
			3	735
			5	736
	14 Geo. III.	73	15	596
	26 Geo. III.	51	10	848
	29 Geo. III.	68	54	1054
	29 Geo. III.	68	35	1045

ALLOWANCE, *continued*.

— Out of the *duties of excise* consolidated, to be paid as by former laws.

AMENDS, *vide also* ACTION.

— May be tendered to plaintiff, or his attorney, within one month after notice of action against an officer, for any thing done in the execution of his office; and if not accepted may be pleaded in bar, with Not guilty, &c.—If the tender sufficient, defendant to have a verdict; and then, or in case of nonsuit, discontinuance of action, &c. defendant entitled to costs;—but in case of insufficient, or no amends, or if verdict against defendant, plaintiff entitled to costs and damages.

— Not having been tendered by officer in an action for any thing done in the execution of his office, or if insufficient, he may, with leave and before issue joined, pay money into court.

AMERICA.

— United States of;—His Majesty, in council, may issue such directions, and make such regulations with respect to duties, drawbacks, &c. for carrying on trade with the people of the said States as shall appear expedient.

— United States of;—For ships belonging thereto arriving from, or clearing out for any port therein; no manifest, certificate, or other document to be required, except bonds for the due exportation of prohibited goods, or goods entitled to drawback or bounty.

— United States of;—Bond given for the due exportation of goods thither may be cancelled, on certificate of the landing from the officer, or if no officer, from the magistrate of the said States.

— British corn spirits exported thither;—bond may be cancelled on producing a certificate, within 18 months, of the due landing.

— Rum of the British plantations exported thither;—bond may be cancelled on producing a certificate in 18 months of the due landing.

— Tea exported thither;—bond may be cancelled on producing a certificate, within 18 months, of the due landing.

— Manufactured tobacco exported thither;—bond may be cancelled on producing a certificate, within 18 months, testifying the landing.

— Foreign wine exported thither;—bond may be cancelled on producing, within 18 months, a certificate testifying the landing.

AMMUNITION, *vide* ARMS.

ANGLESEA, Isle of;—Four excise offices to be kept there.

ANNUITIES granted by acts of parliament, or letters patent, out of the revenue of excise, to be regularly paid.

APOTHECARY may use spirits in the preparation of medicines without subjecting himself to the penalties, &c. for retailing.

APPEAL, *vide also* CERTIORARI.

— To be heard and determined by the commissioners of appeals, or the major part of them, in case of offences committed within the limits of the chief office.

— To be heard and determined in the proper county.

— Within limits of the head office to be brought within two months; in the country within four months; and party in each case to have notice.

— The right of appealing in certain cases confirmed.

— Not to be admitted till appellant shall have paid down the duty, and given security for the fine.

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27 Geo. III.	13	35 36 37 38	933 934
23 Geo. III.	70	31	732
26 Geo. III.	59	59	780
28 Geo. III.	37	26	998
23 Geo. III.	70	33	732
26 Geo. III.	59	61	883
28 Geo. III.	37	28	998
23 Geo. III.	39	3	718
23 Geo. III.	39	1	718
23 Geo. III.	39	2	718
33 Geo. II.	9	9	447
2 Geo. III.	5	29	473
33 Geo. II.	28	9	457
33 Geo. II.	9	9	447
21 Geo. III.	14	1	377
29 Geo. III.	68	136	1098
26 Geo. III.	59	49	879
1 W. & M.	24	14	53
27 Geo. III.	13	69	937
9 Geo. II.	23	12	317
16 Geo. II.	8	12	350
12 Car. II.	23	31	20
12 Car. II.	24	45	27
15 Car. II.	11	22	44
15 Car. II.	11	26	44
1 Geo. II.	16	3	295
15 Car. II.	11	19	43

APPEAL, *continued.*

	ACTS.			
	YEAR & REIGN.	Ch.	X.	£
— If judgement reversed appellant intitled to double costs, and if affirmed to pay double costs.	15 Car. II.	11	19	43
— Lies from the judgement of the sub-commissioners to the justices in sessions.	12 Car. II.	23	31	20
— Lies from the judgement of the commissioners or justices under the act imposing a duty on coaches, &c. built for sale.	12 Car. II.	24	45	27
— Lies from the judgement of the commissioners or justices in the case of candles, soap, or starch, seized and claimed.	25 Geo. III.	49	9	801
— Lies from the judgement of the commissioners or justices in the case of candles, soap, or starch, seized and claimed.	23 Geo. II.	21	37	387
— Lies from the judgement of the justices convicting under hide act, to the justices in sessions.	9 Q. Ann.	11	36	131
— Lies from the judgement of the justices, in malt cases, to the sessions;—but the appellant must give six days notice.	12 Q. Ann.	2	37	193
— To the sessions in case of malt or hides;—justices to proceed to the merits and may amend defects of form.	6 Geo. I.	21	10	226
— Lies from the judgement of the justices or commissioners convicting under the plate licence act.	31 Geo. II.	32	11	427
— Does not lie against the judgement of the commissioners or justices in the case of seized spirits.	6 Geo. I.	21	20	23
— Does not lie against the judgement of the commissioners or justices in the case of sweets removed without certificate.	6 Geo. I.	21	21	232
— Does not lie against the judgement of the justices in respect to seizures of boats, horses, and carriages, used in removing smuggled goods.	6 Geo. I.	21	22	232
— Does not lie against the judgement of the justices in the case of cattle, carriages, or boats, seized by the customs.	8 Geo. I.	18	16	244
APPELLANT, <i>vide also</i> APPEAL.	24 Geo. III.	47	30	787
— Must pay the duty, and give security for the fine, before his appeal can be admitted.	15 Car. II.	11	19	43
— Entitled to double costs if judgement reversed;—to pay double costs if affirmed.	15 Car. II.	11	19	43
APPRAISEMENT, or valuation of seizures, may be made by skillful persons on oath, by authority of justices.	12 Geo. I.	28	16	290
ARMS and ammunition, above a certain quantity, may be taken on board vessels by licence from the admiralty.	24 Geo. III.	47	7	779
ARRACK, <i>vide also</i> SPIRITS.			10	
— Imported from his Majesty's territories in the East Indies, to pay the same duty as foreign brandy.	7 Geo. II.	14	1	310
ARREARS, <i>vide also</i> DUTY.				
— Utensils of a brewer wherever found, and however claimed, are chargeable for duties in arrear.	15 Car. II.	11	13	41
— Bricks, tiles, materials, and implements, in the custody of maker, or others in trust, chargeable with duties in arrear.	28 Geo. III.	37	21	996
— The utensils and instruments for printing, painting, &c. of calicoes, linens, silks, &c. in the custody of printer, &c. or of others in trust for him, chargeable with duties in arrear.	24 Geo. III.	24	15	760
— Candles, materials and utensils in the custody of maker, or others in trust, chargeable with duties in arrear.	28 Geo. III.	37	21	996
— The utensils of distillers, wherever found, or however claimed, liable for duties in arrear.	10 Q. Ann.	19	83	162
— Hops in custody of owner, or others for his use, liable for duties in arrear.	25 Geo. III.	72	15	800
— Malt in the custody of maker liable for duty in arrear.	28 Geo. III.	37	21	996
— Paper, pasteboard, and materials and utensils in the custody of maker, or others in trust, chargeable with duties in arrear.	8 Q. Ann.	9	19	115
— Painted or stained paper, and materials and utensils in the custody of stainer, or other person in trust for him, chargeable with duties in arrear.	28 Geo. III.	37	21	996
— Soap, and materials and utensils in the custody of maker, or others in trust, chargeable with duties in arrear.	7 & 8 W. III.	31	13	70
	28 Geo. III.	37	21	996
	9 Q. Ann.	12	19	140
	12 Q. Ann.	2	10	187
	33 Geo. II.	7	17	442
	10 Q. Ann.	19	55	156
	21 Geo. III.	24	27	685
	28 Geo. III.	37	21	996
	10 Q. Ann.	19	55	156
	28 Geo. III.	37	21	996
	10 Q. Ann.	19	20	147
	28 Geo. III.	37	21	996

ARREARS, *continued*.

— *Starch*, and materials and utensils in the custody of maker, or others in trust, liable for duties in arrear.

— Gilt and silver *wire*, and materials and utensils in the custody of maker, or others in trust, liable for duties in arrear.

— Materials, preparations, and utensils for manufacturing excisable commodities, and also the commodities in the custody of makers, or others in trust, are liable for duties in arrear.

ARTISTS may be appointed, one by commissioners and one by brewer, to ascertain, on oath, the gage and contents of brewers utensils.

ASHES, *vide* TOBACCO.

ASIA.

— British corn spirits exported thither;—bond may be cancelled on the master or purser making oath, within 18 months, of the due landing.

— Foreign wine exported to any part beyond the Cape of Good Hope;—the bond may be cancelled on producing, within 24 months, a certificate testifying the landing.

— Manufactured tobacco exported thither;—bond may be cancelled on producing a certificate within 12 months, testifying the landing;—to places beyond the Cape of Good Hope, or British Colonies in Africa, it is sufficient if certificate is produced, the former in 24, and the latter in 18 months.

ASSAULTING, *vide also* OBSTRUCTING.

— An officer of excise or customs, is an offence that may be tried in any county.

— An officer in the execution of his duty under the cyder laws, penalty 40*l*.

— An officer in seizing coffee, tea, cocoa nuts, or chocolate, penalty 50*l*.

— Persons giving, or about to give evidence touching offenders against the retail spirit licence act, transportation.

— An officer in the execution of the laws relating to tobacco and snuff, penalty 200*l*.

— An officer in the execution of his duty under the laws relating to foreign wine, penalty 100*l*.

— An officer in seizing tea, spirits, or other uncustomed or prohibited goods, the offender may be arrested, and committed by one justice for trial at the next quarter sessions.

— An officer in the execution of his duty on shore, or within four leagues of the coast, is a misdemeanour, punishable with three years imprisonment, or hard labour on the Thames; and the offender may be apprehended in the first instance, and committed for trial;—but if the offence falls within the 19 Geo. III, c. 69, the party may be dealt with according to that law.

— An officer in the due execution of his office, such offence being made appear to a judge of the King's Bench by affidavit, or by certificate of an indictment or information being filed; the judge may issue his warrant to apprehend the offender, who must enter into a recognizance with two sureties; refusing, may be committed to gaol till he shall become bound, or be legally discharged.

ASSIGNEE.

— Of bankrupt effects to be sold by auction, must certify at the foot of the catalogue, to be produced at passing of the account, that the goods were the bankrupt's property.

— May continue to retail spirits, wine, or sweets, during the residue of the term for which licence granted.

— Of alehouse-keeper may carry on business by virtue of his predecessor's beer licence;—but by 32 Geo. III, c. 59, he must produce a certificate of his sober life, enter into a recognizance, and obtain the justices permission.

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10 Q. Ann.	26	23	175
28 Geo. III.	37	21	996
10 Q. Ann.	26	60	180
28 Geo. III.	37	21	996
28 Geo. III.	37	21	996
15 Car. II.	11	7	39
2 Geo. III.	5	29	473
33 Geo. II.	9	9	447
26 Geo. III.	59	49	879
29 Geo. III.	68	136	1098
9 Geo. II.	35	26	327
6 Geo. III.	14	17	535
10 Geo. I.	10	40	263
11 Geo. II.	26	2	338
24 Geo. II.	40	28	402
29 Geo. III.	68	149	1104
26 Geo. III.	59	45	876
19 Geo. III.	69	10	654
24 Geo. III.	47	15 16	782 783
26 Geo. III.	77	18	920
19 Geo. III.	56	16	648
30 Geo. III.	38	10	1124
29 Geo. II.	12	23	417
32 Geo. III.	59	1	1167
		3	1169

ASSISTANTS, Writ of.—Persons authorised thereby may, in the day-time, and with constable, enter any house or place, break doors, trunks, &c. and seize prohibited and uncustomed goods.

ATTORNEY, *vide alfo* ATTORNEY GENERAL.

— Claiming goods seized, must, if the owner is not resident in Great Britain, give bond, with two securities in 100 l. to answer the costs.

— Entering a claim of ships, vessels, or goods, in the court of Exchequer, must do it in the name of the real owner, make oath thereof, and that he has legal authority to enter such claim;—false oath punishable as corrupt perjury.

— Employed to bring action against an officer for any thing done in the execution or by reason of his office, must insert his own as well as his employers name and abode in the notice of action, and must not take more than 20 s. for preparing and serving such notice.

ATTORNEY GENERAL, *vide alfo* ACTION, INFORMATION.

— All informations for recovery of excise penalties in the courts at Westminster to be filed in his name, or in the name of some officer.

— All actions, informations, or prosecutions, in any of his Majesty's courts, for the recovery of any excise penalty, to be commenced and prosecuted in his name, or in the name of a revenue officer.

— May enter *noli prosequi* to stop information for any penalty under the excise act, relating to foreign wine.

— May enter *noli prosequi* to stop prosecution for any penalty or forfeiture incurred under any excise law.

AUCTIONEER.

— Must take out, and pay duty for a licence annually.—Neglect, penalty 100 l. if in London;—50 l. in the country.

— Or other, employed to sell plate by publick sale or commission, must take out a plate licence;—neglect, penalty 20 l.

— Being a broker, authorised by the lord mayor and aldermen of London, what duty he is to pay for his licence.

— By leave of the commissioners of excise, and upon proof that the duties have been paid, may sell wine by auction.

— Within the limits of chief office must, at the time of taking out his licence, give bond in the sum of 200 l. to account for and pay the duty on each sale within 28 days;—in the country, must give bond in 50 l. to account for and pay the duty within six weeks.

— Forfeits his licence, in case of conviction on prosecuting his bond.

— In London must give two days notice in writing of every sale, and within 24 hours after must deliver an attested catalogue of every article to be sold;—in the country, must give three days notice, and deliver a like catalogue, on forfeiture of 20 l.

— In London must, within 28 days after every sale, (in the country, within six weeks), deliver an exact account of the amount, and of the several lots sold, and the price of each, and must, by himself or clerk, make oath to the truth thereof;—neglecting, or delivering false account, his bond may be put in suit.

— Having given notice of sale, must, by himself or clerk, in London within 28 days, (in the country six weeks), deliver a declaration in writing, and on oath, specifying whether any sale was opened, or any article bid for or sold, on forfeiture of 50 l.

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13, 14 Car. II.	11	3	35
24 Geo. III.	47	37	790
24 Geo. III.	47	36	790
23 Geo. III.	70	30	771
26 Geo. III.	59	58	882
28 Geo. III.	37	25	998
12 Geo. I.	28	28	293
14 Geo. III.	72	12	591
26 Geo. III.	77	13	918
26 Geo. III.	59	62	883
26 Geo. III.	77	14	918
17 Geo. III.	50	1	615
19 Geo. III.	56	3	642
31 Geo. II.	32	6	426
17 Geo. III.	50	2	615
26 Geo. III.	59	10	862
19 Geo. III.	56	7	644
19 Geo. III.	56	8	645
19 Geo. III.	56	7	644
19 Geo. III.	56	9	645
19 Geo. III.	56	8	644
19 Geo. III.	56	8	645
32 Geo. III.	11	1	1151

AUCTIONEER, *continued.*

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19 Geo. III.	56	10	646
19 Geo. III.	56	5	643
19 Geo. III.	56	6	644
19 Geo. III.	56	12	646
28 Geo. III.	37	20	996
19 Geo. III.	56	13	647
19 Geo. III.	56	14	647
19 Geo. III.	56	15	647
28 Geo. III.	37	12	991
29 Geo. III.	63	1	1028
		2	
		3	1029
		4	
30 Geo. III.	26	1	1110
32 Geo. III.	41	1	1163
19 Geo. III.	56	16	648

AUCTIONEER, *continued*.

- Selling the effects of a bankrupt, must enumerate in the catalogue to be produced before passing the account, the particulars to be sold; and the assignees must certify at the foot of such catalogue, that the effects were the property of the bankrupt.
- Selling goods damaged by fire for the benefit of the insurers, must enumerate in the catalogue to be produced before passing the account, the particulars to be sold; and the insurers must certify at the foot of the catalogue, that the goods were sold for their benefit.
- In case any sale shall become void for want of right or title, may lay complaint before the commissioners or justices, and on due proof he is entitled to relief. — By 28 Geo. III. c. 37, complaint must be laid within 12 months, or if sale not void in that time, within three months after discovery of the defect of title.
- May make it a condition of sale, that the purchaser shall pay the whole, or any part of the duty.
- May retain the duty out of the produce of the sale, or recover the same by action of debt or on the case.

AUDITOR OF EXCISE.

- Incapable of holding his office if a Member of Parliament.
- No commissioner, or other person employed in the excise, to enter upon his office until a certificate of his having taken the oaths of office, allegiance, and supremacy, shall be entered with the auditor.

BAIL, *vide also* CAPIAS.

- May be taken for persons arrested, on *capias*, for smuggling offences.
- May be taken for persons arrested on *capias*, for offences against the laws relating to British cambricks.
- May be taken for persons arrested on *capias*, for forging or altering tobacco or snuff permits, or granting or receiving such as are false or untrue.
- May be taken for persons arrested on *capias*, for forging or altering wine permits; or granting, using, or receiving false or untrue permits; or for forging certificate of recognizance, or indorsement on permit, in the case of wine restored on recognizance.
- May be taken for persons arrested on *capias*, for forging or altering permits, or granting or receiving such as are false or untrue.
- May be taken for persons arrested for such smuggling offences as are deemed misdemeanours.
- May be taken by the court of King's Bench for persons committed for smuggling offences made felony.
- May be taken by justices for officers apprehended on a charge of killing or wounding smugglers opposing them in the execution of their duty.
- May be taken for the captain or crew of a King's cutter, or revenue cruiser, apprehended on a charge of wounding or killing any person on board a ship or vessel, which shall not bring to after chased by the cutter, with her pendant hoisted, and a signal fired.

BARBER, *vide* HAIR POWDER.BARGE, *vide also* BOAT, SHIP, &c.

- Employed in inland navigation not forfeited for not having the name of the master, and port to which she belongs, painted on the stern.

BALL SOPE, *vide* SOPE.BARK, *vide* OAK BARK.

ACTS.			
YEAR & REIGN.	Ch.	Sec.	Page.
19 Geo. III.	56	16	648
19 Geo. III.	56	17	649
19 Geo. III.	56	11	646
28 Geo. III.	37	19	995
17 Geo. III.	50	8	616
19 Geo. III.	56	7	644
11, 12 W. III.	2	150 151	91
15 Car. II.	11	27	45
8 Geo. I.	18	15	244
5 Geo. III.	43	5	510
14 Geo. III.	86	5	598
4 Geo. III.	37	29	501
7 Geo. III.	43	22	550
29 Geo. III.	68	126	1093
26 Geo. III.	59	41	875
23 Geo. III.	70	12	724
24 Geo. III.	47	19	784
9 Geo. II.	35	38	331
19 Geo. II.	34	12	374
9 Geo. II.	35	35	331
24 Geo. III.	47	23	785
27 Geo. III.	32	4	979

BARON of the Exchequer may administer oaths of allegiance and supremacy, and oath of office.

BARREL.

— Of beer in London to contain 36 gallons;—of ale 32 gallons.

— Of beer or ale in the country to contain 34 gallons.

— Of French beer or mum, to contain 36 gallons beer measure.

— Of vinegar, to contain 34 gallons ale measure.

— Of soft soap, to contain 256 pounds; half barrel, firkin, and half firkin, in proportion.

BEER, *vide alfo* RETAILER of BEER, VICTUALLER.

— Brewer thereof must take out, and pay duty for, a licence annually, on forfeiture of 50 l. if a strong beer brewer;—or 10 l. if a brewer of table or small beer.

— Cannot be brewed by common brewer by virtue of one licence, but in the houses or places only in which the business was carried on when the licence was taken out.

— Brewers thereof,—one licence sufficient for partners carrying on business in one house.

— 36 gallons a barrel of beer, and 32 gallons a barrel of ale in London.

— 34 gallons a barrel of beer or ale in the country.

— Brewer thereof not to erect, alter, or enlarge any tun, back, or copper, nor keep any private storehouse or cellar for laying beer, without notice, on forfeiture of 50 l. together with the utensils, and beer or worts.

— Brewer thereof not to erect, alter, or enlarge any tun, back, cooler, or copper, without notice; nor keep any utensil concealed, on forfeiture of 200 l.

— Brewer thereof must not alter the position of any tun, cooler, &c. after fixed, without notice to the officer; nor place any board, or other material, in or upon the dipping place, nor otherways hinder the officer from taking a true gage, on forfeiture of 20 l.

— Brewer thereof, not to have any under-ground, or private pipe, conveyance, or stop cock, or hole in any tun, by which beer may be conveyed from one vessel or place to another, on forfeiture of 100 l.

— Brewer thereof, may have pipes and conveyances above ground, and open to view, for conveying his beer or worts from one publick utensil to another.

— Brewer thereof, not to use melasses, sugar, or honey, in brewing, on forfeiture of the beer, and 100 l.

— Brewer thereof, using melasses, sugar, or honey, in brewing, or having above 10 pounds thereof in his custody, forfeits 100 l.;—servant assisting to use or bring in, forfeits 20 l. or in default of payment to suffer three months imprisonment.

— Brewer thereof, not to use broom, wormwood, or other bitter ingredient, instead of hops, in making beer or ale for sale, on forfeiture of 20 l.

— Brewer thereof, not to use or mix any sugar, honey, foreign grains, Guinea pepper, essentia bine, coccus Indiar, or other unwholesome ingredient, in beer, on forfeiture of 20 l.

— In which melasses, sugar, or honey is used by brewer, &c. is forfeited.

— Brewer thereof, to permit gager, on request, (if at night with a constable), to enter and take account of commodities made, or making;—refusing, to be forbid to send out.

A C T S.			
YEAR & REIGN.	Cha.	Sec.	Page.
12 Car. II.	23	33	21
12 Car. II.	24	47	31
12 Car. II.	23	20	18
12 Car. II.	24	34	25
1 W. & M.	24	5	50
1 W. & M.	24	5	50
27 Geo. III.	31	27	976
10, 11 W. III.	21	15	88
10 Q. Ann.	19	8	144
	26	111	183
		1	769
		2	771
24 Geo. III.	41	3	772
		6	772
		7	773
24 Geo. III.	41	8	774
24 Geo. III.	41	8	774
12 Car. II.	23	20	18
12 Car. II.	24	34	25
1 W. & M.	24	5	50
1 W. & M.	24	5	50
15 Car. II.	11	1	37
1 W. & M.	24	11	52
8, 9 W. III.	19	8	78
5 Geo. III.	43	25	521
8, 9 W. III.	19	3	76
8, 9 W. III.	19	7	78
1 W. & M.	24	17	54
10, 11 W. III.	21	34	90
9 Q. Ann.	12	24	140
12 Q. Ann.	2	32	192
1 W. & M.	24	17	54
12 Car. II.	23	19	18
12 Car. II.	24	33	24

BEER, *continued.*

	A C T S.			
	YEAR & REIGN.	Y.	M.	P.
— Brewer thereof, must permit officer by day (and night with constable) to enter and take account of worts; and of malt from which beer is brewed, and to attend while brewing, cleansing, and carrying out, on forfeiture of 20 l.	7, 8 W. III.	30	22	72
— Brewer thereof, must permit officer, in the day-time and with constable, on suspicion, and request, to break doors and ground to search for and trace private conveyances, which may be followed into adjoining premises, officer making good damage;—obstructing, penalty 20 l.	7, 8 W. III.	30	27	74
— Brewer thereof, must permit officer, in the day-time, with constable, and on request, to break ground or partition in brewhouses, or premises adjoining, to search for, follow, and examine private pipes or conveyances; not succeeding, officer to make reasonable satisfaction;—obstructing, penalty 50 l.	8, 9 W. III.	19	5 6	77
— Brewer thereof, may appoint one able artist, and commissioners another, to ascertain, on oath, the gage and contents of brewing utensils.	15 Car. II.	11	7	39
— Brewer thereof, concealing or conveying away beer or worts before gaged, forfeits 20 s. per barrel.	15 Car. II.	11	12	41
— And wort found in concealed utensils, is forfeited, and to be sold for the poor.	1 W. & M.	24	11	52
— Brewer thereof, chargeable with duty for worts missing.	15 Car. II.	11	1	37
— Brewer thereof, not to cleanse or remove any part of a guile till the whole is brewed off, and the officer has had an opportunity of taking a distinct account, unless in consequence of previous notice to officer, on forfeiture of 40 s. per barrel.	1 W. & M.	24	6	51
— Brewer thereof, before cleansing, and on demand, to declare to the officer how much of each guile he intends for strong, and how much for small, on pain of having the whole charged strong, and forfeiting 20 s. per barrel.	7, 8 W. III.	30	21	71
— Brewer thereof, increasing a guile after declaration, or laying off any part above the quantity declared, forfeits 5 l. per barrel:—And servant assisting 20 s. per barrel, or in default of paying to suffer three months imprisonment.	8, 9 W. III.	19	2	76
— Brewer thereof, may add strong beer of an old guile left in brewhouse to strong beer of a new guile, in the presence of officer.	5 Geo. III.	43	24	521
— Brewer thereof, proving by oath of credible witness that a guile was increased in presence of officer, with beer of a former brewing, is acquitted of the penalty.	8, 9 W. III.	19	2	76
— Brewer thereof, adding to a new guile any beer remaining in the brewhouse, which shall appear to the officer to have been mixed with small beer, or returned drink, to be charged for such added beer as for new drink.	8, 9 W. III.	19	3	76
— Brewer thereof, mixing small beer with strong after account of quantity and quality taken by officer, and selling or delivering out the same without notice, forfeits 20 s. per barrel.	15 Car. II.	11	12	40
— Brewer thereof, mixing strong beer or worts with small beer or worts, or with water, after gaged, forfeits 50 l.	1 W. & M.	24	11	52
— Brewer thereof, mixing small beer with strong on the dray, or in victualler's cellar, forfeits 5 l.	2 Geo. III.	14	2	476
— Brewer thereof, not allowed to brew <i>table beer</i> but of one entire guile.	7, 8 W. III.	30	23	72
— Brewer thereof in city or market town to give four hours notice in writing, and in other places 12 hours, before beginning to brew <i>table beer</i> , on forfeiture of 50 l.	22 Geo. III.	68	3	708
— Brewer thereof, after beginning to brew <i>table beer</i> , to proceed till the whole guile is finished, on forfeiture of 50 l.	22 Geo. III.	68	4	708
— Brewer thereof, to mix the worts of each guile of <i>table beer</i> so that the whole may be of the same quality, and must, on demand and before cleansing, declare to the officer the quantity and quality of such beer, on pain of having the whole guile charged strong, and of forfeiting 20 s. per barrel.	22 Geo. III.	68	5	709

BEER, *continued.*

	A C T S.			Page.
	YEAR & REIGN.	Cha.	Seçt.	
— Brewer thereof, increasing any guile of <i>table beer</i> after declaration, unless by adding <i>table beer</i> of a former guile left in the brewhduse, and in sight of the officer;—or laying off any part above the quantity declared, forfeits 5 l. per barrel:—And servant assisting, 20 s. per barrel, or in default of paying, to suffer three months imprisonment.	22 Geo. III.	68	5	709
— Brewer thereof mixing <i>table beer</i> with strong beer or worts, or small beer or worts, or with water, after gaged, forfeits 50 l.	22 Geo. III.	68	6	709
— Brewer thereof, as soon as he has cleansed any <i>table beer</i> , to mark each cask with the letter (T), on pain of having the same charged strong.	22 Geo. III.	68	7	710
— Brewer thereof, to keep <i>table beer</i> in casks separate from other beer in casks, on forfeiture of 20 l.	22 Geo. III.	68	8	710
— Brewer thereof, knowingly selling <i>table beer</i> to or, for the use of any other common brewer, brewing victualler, or exporter of beer, forfeits 20 l.	22 Geo. III.	68	9	710
— Brewer thereof, in city or town, not to carry out beer before notice to the officer, except between three in the morning and nine in the evening in summer, and five in the morning and seven in the evening in winter, on forfeiture of 20 s. per barrel.	15 Car. II.	11	11	40
— Brewer thereof, sending out beer, or other liquors, after forbid, and before duty paid, forfeits double value, and 5 l. or 10 l.	12 Car. II.	23	19	18
— Brewer thereof, not to deliver wash, tilts, beer, &c. to any distiller or vinegar maker, without notice to officer, on forfeiture of 20 s. per barrel.	12 Car. II.	24	33	24
— Brewer thereof, not to deliver beer to retailer, till such retailer has paid the duty.	8, 9 W. III.	19	9	78
— Brewer thereof, not to deliver beer to retailer, till such retailer has paid the duty.	12 Car. II.	23	24	19
— Brewer thereof, to be allowed one tenth for worts, gaged while warm.	12 Car. II.	24	38	26
— Brewer thereof, in London, (not being a retailer), to be allowed three barrels in 23 of beer, and two in 22 of ale, in full compensation for waste, loss, or damage.	1 W. & M.	24	7	51
— Brewer thereof, in the country, to be allowed two barrels and a half in 23, in full compensation for waste.	12 Car. II.	23	22	19
— Brewer thereof, selling beer, ale, or worts, in less quantity at one time than a whole cask, containing four gallons and a half, forfeits all allowance for waste, &c.; and by 32 Geo. III, c. 8, he incurs a penalty of 50 l.	12 Car. II.	24	36	26
— Brewer thereof, or other, compounding for the duty on beer, not to brew for, or lend his brewhouse to another brewer, without notice, and paying down the duty, on forfeiture of 5 l.	1 W. & M.	24	5	50
— Brewer thereof, entitled to a true copy of the officer's last gages at the time of taking them.	22, 23 Car. II.	5	3	46
— Brewer thereof, entitled to true notes of officer's gage in backs and tuns at the time of taking them.	1 W. & M.	24	5	50
— Brewer thereof, entitled to a true copy of the officer's weekly return.	25 Geo. III.	73	1	814
— Brewer thereof, entitled to a true copy of officer's charge within three days after the end of the week.	32 Geo. III.	8	1	1148
— Brewer thereof, not entitled to a copy of the officer's charge unless he demand it in writing.	15 Car. II.	11	14	41
— Brewer thereof, may lay complaint of overcharge before commissioners or justices.	1 W. & M.	24	12	52
— Brewer thereof, to make true entry weekly at the excise office of beer brewed, &c. on forfeiture of 5 l. or 10 l. and also of his allowance for six months.	5, 6 W. & M.	20	49	68
	7, 8 W. III.	30	46	75
	15 Car. II.	11	5	38
	7, 8 W. III.	30	25	73
	12 Geo. I.	28	30	294
	1 W. & M.	24	13	53
	12 Car. II.	23	15	17
			16	17
			23	19
	12 Car. II.	24	29	23
			30	24
			37	26

BEER, *continued.*

	A C T S.			Page.
	YEAR & REIGN.	Chap.	Sec.	
— Brewer thereof, not punishable for false entry if he correct the same within a week after he receives a copy of the officer's return.	15 Car. II.	11	6	38
— Brewer thereof, not allowed to exonerate himself by amending his entry, if he shall have committed any apparent fraud.	1 W. & M.	24	10	52
— Brewer thereof, may make entry, and pay duty at the next market town.	12 Car. II.	23	18	17
— Brewer thereof, to pay duty within a week after entry is, or ought to be made, on forfeiture of double duty.	12 Car. II.	23	17	17
— Brewer thereof;—his vessels and utensils, wherever found, or however claimed, chargeable with duties and penalties.	12 Car. II.	24	31	24
— Brewer thereof, or other, bribing officer to make false return or report, or to omit doing his duty, forfeits 10 l.; or for want of distress, to suffer three months imprisonment:—Proof by two witnesses.	15 Car. II.	11	13	41
— Brewer thereof, entitled to an allowance out of the duty on malt imposed by 20 Geo. III, c. 35, in four months after the duty on the beer is paid.	28 Geo. III.	37	21	996
— Brewer thereof, to have the allowance payable out of the duty on malt, deducted from his beer duty; oath being made that the beer was brewed since the 30th May 1780.	15 Car. II.	11	16	42
— Brewer thereof, not entitled to any allowance out of the duty on malt for <i>table beer</i> .	20 Geo. III.	35	6	662
— Money deducted from the duty thereon to pay malt allowances to be replaced out of the first money received on account of the duty on malt.	21 Geo. III.	55	41	703
— Brewer thereof, not to be prosecuted for advancing the price of strong beer in a reasonable degree.	22 Geo. III.	68	2	708
— Brewer thereof, may take the excise duty for beer above the usual price, but not more.	21 Geo. III.	55	41	703
— Brewed for vinegar, chargeable with vinegar duty.	2 Geo. III.	14	1	476
— May be retailed at fairs, the duty being first paid.	12 Car. II.	23	21	18
— Brewed by colleges and halls for their own members, and who brewed before the commencement of the excise, not chargeable with duty.	12 Car. II.	24	35	26
— Retailer thereof not to mix strong and small in vessels of three gallons or more, on forfeiture of double duty.	15 Car. II.	11	20	43
— Brewed by victuallers and retailers, the duty may be compounded for.	12 Car. II.	23	25	19
— Not to be brewed by private persons resident in a place where there is a common brewhouse, other than for their families, or for charity or free gift, on forfeiture of 50 l.	12 Car. II.	24	39	26
— The treasury may farm the duty thereon for three years.	15 Car. II.	11	21	44
— Brewer thereof, not to act as a justice in any matter relating to the laws which concern makers of, or dealers in spirits.	22, 23 Car. II.	5	11	48
— Brewer thereof, being a justice, not to grant a beer licence to any person whatever.	12 Car. II.	23	26	19
— Brewer thereof, in Scotland, subject by the act of union to the regulations of the 7 & 8, and 8 & 9 of W. III.	12 Car. II.	24	40	26
— Foreign imported, duty to be paid before landed.	22, 23 Car. II.	5	10	47
— Foreign, unshipped or landed before the duties are paid, forfeited; and persons assisting, or to whose hands the same shall knowingly come, forfeit treble the value.	12 Car. II.	23	27	19
— Of French manufacture, may be imported from France, or the European dominions of the French King, in British or French ships, on payment of the proper duties.	12 Car. II.	24	41	27
— Of French manufacture, must be entered with the collector of excise; landed, and the duty paid within 30 days after reported, on forfeiture thereof.	24 Geo. II.	40	22	400
	26 Geo. II.	13	12	406
	5 Geo. III.	43	23	519
	4 W. & M.	3	2	60
	8 Q. Ann.	7	17	108
	27 Geo. III.	31	9	969
	27 Geo. III.	13	22	931
	27 Geo. III.	31	8	968

BEER, continued.

	A C T S.			
	YEAR & REIGN.	Chap.	Secl.	Page.
Of French manufacture, the barrel to contain 36 gallons beer measure,	27 Geo. III.	31	27	976
Not to be imported into Great Britain from the Isle of Man.	5 Geo. III.	43	11	511
May be exported as merchandize, and is entitled to drawback.	1 W. & M.	22	1	49
Exported, not entitled to drawback, unless proved to have been charged as strong, and brewed since the 24th of January 1761.	1 Geo. III.	7	5	461
Exported, when barley is at or under 24 s. per quarter, entitled to bounty, if proved to have been brewed from malted corn, and charged as strong.	1 Geo. III.	7	5	461
Intended for exportation to be shipped, upon notice, in presence of officer, at the allowed ports and common quays, and in usual hours.	1 W. & M.	22	1	49
The quantity shipped to be certified by officer to commissioners, who are to allow the drawback within a month after exportation, deducting 3 d. per tun for officer's charges.	1 Geo. III.	7	5	461
Master of ship to be charged in his victualling bill with the duty for beer to be consumed as stores.	1 W. & M.	22	3	49
Unshipped or relanded after shipped for exportation, forfeited, and 50 l. per cask.	1 Geo. III.	7	7	462
May be exported under the rules and regulations in force before passing the manifest act of 26 Geo. III, c. 40.	1 W. & M.	22	2	49
BERWICK UPON TWEED comprehended in all acts of Parliament in which England is mentioned.	2 Geo. III.	14	4	476
	27 Geo. III.	31	24	975
	20 Geo. II.	42	3	377

BILLS.

May be drawn on collectors of excise for the payment of mariners wages and pensions, in the form prescribed.	31 Geo. II.	10	13	419
			14	421
	32 Geo. III.	34	25	1158
	3 Geo. III.	16	3	488
Drawn by commissioners of the navy for mariners wages, to be paid by collectors of excise, if regular, and presented within six months of the date.	31 Geo. II.	10	13	419
			14	421
	32 Geo. III.	33	16	1156
	32 Geo. III.	34	26	1159
Drawn by commissioners of the navy for the wages of marines, to be paid by collectors of excise, if regular, and presented within six months of the date.	32 Geo. III.	33	5	1154
			6	1155
	32 Geo. III.	34	26	1159
Drawn by the treasurer of Greenwich hospital for the pensions of mariners, to be paid by collectors of excise, if regular, and presented within six months of the date.	3 Geo. III.	16	3	488
Drawn by commissioners of the navy for mariners wages;—collectors taking fee for paying the same, or unnecessarily refusing or delaying the payment, forfeit 50 l.	31 Geo. II.	10	15	423
	32 Geo. III.	33	17	1157
	32 Geo. III.	34	27	1160
Drawn by commissioners of the navy for the wages of marines;—collectors taking any fee or reward for paying the same, or unnecessarily refusing or delaying the payment, forfeit 50 l.	32 Geo. III.	33	17	1157
	32 Geo. III.	34	27	1160
Drawn by the treasurer of Greenwich hospital for seamen's pensions;—collectors taking fee for paying the same, or unnecessarily refusing or delaying the payment, forfeit 50 l.	3 Geo. III.	16	3	488

BISHOP, GEORGE, *vide* DISTILLER of MAIDSTONE GENEVA.**BLUE.**

Maker of stone blue for sale must make entry, in writing, and at the next office of excise, of workhouses and places for making or keeping, on forfeiture of 50 l.	26 Geo. III.	51	21	853
Maker of stone blue must permit officer, at all times by day, to enter and examine his materials, on forfeiture of 50 l.	26 Geo. III.	51	22	854
			25	
Maker of stone blue not to use any materials for manufacturing thereof, but starch which has paid the duty, (ingredients for colouring only excepted), on forfeiture of the article and 100 l.	26 Geo. III.	51	23	854

BLUE, *continued.*

A C T S.			
YEAR & REIGN.	Ch.	Sec.	Page
26 Geo. III.	51	24	854
26 Geo. III.	51	25	854
26 Geo. III.	51	24	854
26 Geo. III.	51	13	849
26 Geo. III.	51	24	854
26 Geo. III.	51	26	855

BOAT, *vide also SHIP.*

Wherry, galley, &c. liable to forfeiture, may be seized by officer of excise.	33 Geo. II.	9	16	452
Or vessel, employed in removing tea or spirits without permit, may be seized by officers of the customs or excise.	24 Geo. III.	47	29	787
Employed in removing British spirits without permit, is forfeited.	23 Geo. III.	70	15	726
Or vessel, employed in landing foreign candles, soap, or starch; or in relanding candles, soap, or starch, after shipped for exportation, is forfeited.	23 Geo. II.	21	31	385
Or vessel, employed in relanding rum shipped as merchandize, is forfeited.	33 Geo. II.	28	10	457
Or vessel, employed in relanding rum shipped as stores, is forfeited.	28 Geo. III.	37	18	995
Or vessel, employed in removing more than one cask of foreign spirits to one and the same person, and at the same time, is forfeited; unless the casks contain 60 gallons each.	23 Geo. III.	70	3	721
Or vessel, employed in removing paper, pasteboard, &c. not taken account of by the officer; or paper unstamped, is forfeited.	21 Geo. III.	24	16	682
Or vessel, employed in removing starch not legally stamped, (except loose, not exceeding 28 pounds), is forfeited.	26 Geo. III.	51	13	849
Or vessel, employed in removing more than 28 pounds of starch, without the word <i>Starch</i> marked in legible letters on the package, is forfeited.	27 Geo. III.	31	23	974
Or vessel, employed in removing above six pounds of tea from without, to within the bills of mortality, whether with or without permit, (except returned tea), is forfeited.	24 Geo. III.	48	4	794
Or vessel, employed in removing any quantity of tea from without, to within the bills of mortality, whether with or without permit, (except returned tea), is forfeited.	21 Geo. III.	55	20	695
Or barge, employed in removing above three gallons of foreign wine without permit, is forfeited.	22 Geo. III.	68	21	713
Or vessel used in removing foreign wine under a description not conformable to law, or under a false description, is forfeited.	26 Geo. III.	59	34	872
Or barge, employed in removing unmanufactured tobacco, with or without permit, in any other than the original package with the original marks and numbers; or after having been previously twice removed, (except samples; and, by 30 Geo. III, c. 40, except in quantities of 200 pounds from the manufacturer to the mill), is forfeited.	26 Geo. III.	59	31	871
Or barge, employed in removing four pounds or upwards of tobacco, or two pounds or upwards of snuff; or tobacco stalks, Spanish, stalk flour, or snuff work, exceeding 200 cwt. without permit, is forfeited.	29 Geo. III.	68	114	1085
Or vessel, (except such as is usually navigated in the night), employed in removing tobacco above four pounds, snuff above two pounds, or any quantity of tobacco stalks, snuff work, or stalk flour, after the legal hours, whether with or without permit, is forfeited.	30 Geo. III.	40	25	1135
	29 Geo. III.	68	110	1081
	29 Geo. III.	68	123	1091

BOAT, *continued.*

	A C T S.			
	YEAR & REIGN.	Cha.	Sect.	Page.
Or barge, employed in removing tobacco or snuff, under a description not conformable to law, or under a false description, is forfeited.	29 Geo. III.	68	113	1083
Or barge, employed in removing tobacco stalks, Spanish, or stalk flour, in quantities not exceeding 200 pounds, with or without permit, is forfeited.	29 Geo. III.	68	114	1085
Or barge, employed in removing snuff work, except from the entered premises of the manufacturer to be ground, is forfeited.	30 Geo. III.	40	29	1137
Or barge, employed in removing tobacco, snuff, or stalk flour, from the mill to any other place than the premises of the manufacturer from whom sent, or in less than the whole quantity with the returns, &c. with or without permit, is forfeited.	29 Geo. III.	68	114	1085
Or vessel, employed in removing tobacco or snuff from without to within the limits of the chief office;—or from without to within the enumerated ports, or within two miles thereof, is forfeited;—but not to extend to tobacco or snuff sent from the mill to the manufacturer, or returned, under the legal rules, to the person from whom sent;—nor to snuff sent for sale by the manufacturer;—nor (by 30 Geo. III, c. 40), to tobacco stalks stripped from the leaf by the person sending the same.	29 Geo. III.	68	119 120 121 122	1089 1090 1090 1091
Or vessel, employed to import, land, or remove prohibited, or uncustomed goods, is forfeited.	30 Geo. III.	40	26	1136
Or vessel, licensed by the admiralty;—the master must produce such licence, properly indorsed, to any officer of customs or excise who shall go on board within four leagues of the coast, on forfeiture of the vessel.	8 Q. Ann.	7	17	108
Not belonging to any ship or vessel, or not employed in the service of his Majesty, nor licensed by the admiralty, must have the owner's name, and port to which she belongs, painted on the stern, on forfeiture.	27 Geo. III.	32	7	980
Belonging to any British ship or vessel (except in the service of his Majesty, or licensed by the admiralty) must have the name of the ship, and the port to which she belongs, painted on the outside of the stern, and the master's name within side of the transom, on forfeiture.	27 Geo. III.	32	3 4	979
Wherry, galley, &c. rowing, or made to row with more than four oars, found in Middlesex, Surry, Kent, or Essex, or in the Thames, above or below London Bridge; or in the ports of London, Sandwich, or Ipswich, forfeited, and the owner or user forfeits 40l.; but not to extend to barge or galley belonging to the Royal Family, to any merchant ship, or to such as are licensed by the admiralty.	27 Geo. III.	32	2 4	979
Wherry, galley, &c. made to row with more than four oars, may be used by licence of the admiralty, upon security not to be employed in smuggling.	8 Geo. I.	18	3 4	239 240
Wherry, galley, &c. rowing, or made to row, with more than six oars, found in any harbour, port, or place in Great Britain, or within two leagues of the coast, is forfeited, and the owner or user forfeits 40l.;—but not to extend to galley belonging to the Royal Family, to a merchant ship, to such as are licensed by the admiralty, nor to tow boats belonging to licensed pilots at Bristol.	8 Geo. I.	18	4 5	240
Wherry, galley, &c. exceeding 28 feet long, and above the proportion of three feet and a half long to one foot broad, is forfeited, and the owner or user forfeits 40l.;—but not to extend to barge or galley belonging to the Royal Family, or to any merchant ship, nor to such as are licensed by the admiralty.	19 Geo. III.	69	3 5	651 652
	8 Geo. I.	18	3 4	239 240
	24 Geo. III.	47	25	785
	8 Geo. I.	18	4 5	240 240

BOAT, continued.

Belonging wholly, or in part, to British subjects, being open and for rowing or sailing, or both, 23 feet long, or upwards, and above the proportion of three and a half long to one broad;—or being between 18 and 24 feet long, and above the proportion of one inch and a quarter deep to one foot long;—or if above 24 feet long, being deeper than the proportion of one to 12, is forfeited; whether found upon land or on the water within four leagues of the coast;—but not to extend to boats in the service of his Majesty;—licensed by the admiralty; or used for inland navigation; nor to boats having plank of the thickness required by the 12th section of this act.

Wherry, galley, &c. condemned for rowing with more than four oars, to be burnt, and the tackle sold.

Wherry, galley, &c. condemned for rowing with more than four oars, may be used by customs or excise, in lieu of being burnt, the seizing officer being paid his share.

Or vessel, seized and condemned, and liable to be broken up, may be sold, if not calculated for smuggling.

Or vessel, condemned under the 19 *Geo. III, c. 69*, or the 24 *Geo. III, c. 47*, may be used by the customs or excise in lieu of being broken up or destroyed.

Or vessel, condemned under the 19 *Geo. III, c. 69*,—24 *Geo. III, c. 47*,—27 *Geo. III, c. 32*, or 29 *Geo. III, c. 68*, not being fit for his Majesty's service, the hull may be broken up, and the materials sold.

Or vessel, seized and broken up;—the seizing officer to be rewarded by the commissioners out of the produce of seizures, at the rate of 10s. per ton for vessels exceeding four tons; and 40s. per ton for vessels not exceeding four tons, over and above a moiety of the net produce of the materials.

Or vessel, employed in the carriage of letters, not to import or export goods, unless authorised by customs, on forfeiture of the goods and 100l.

Seized, for any cause of forfeiture, by the customs, may be proceeded against before the justices in a summary way, and their determination is final.

Or vessel, after condemnation by the justices, may be publicly sold where the commissioners think proper.

BOATS WAIN suffering packages to be opened, embezzled, or carried away, after ship arrives in port, forfeits 100l.

BODY WARRANT, vide also WARRANT.

To apprehend offenders against the excise laws, may, upon proof of the hand-writing of those who granted it, be indorsed by three commissioners, or one justice within whose jurisdiction the offender is found.

BOND, vide also SECURITY.

Must be given by *auctioneer*, duly to account for and pay the duty.

Must be given by *auctioneer* intending to sell piece goods wove in this kingdom, free of duty, that he will deliver in a fair account of each sale, and not be concerned in fraud.

For the due exportation of excisable commodities, to be taken by officers of excise.

Must be given for the due exportation of *bricks and tiles*,—*calicoes, linens, &c.*—*candles*,—*gold and silver wire*,—*sape* and *sarch*.

Must be given for the due exportation of *British spirits* sent from the maker to any other distiller.

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YEAR.	REIGN.		
28 Geo. III.	34	10 11 12	987
8 Geo. I.	18	3 4	239 240
12 Geo. I.	28	15	290
12 Geo. I.	28	14	289
33 Geo. II.	9	16	452
28 Geo. III.	34	6	986
29 Geo. III.	68	144	1102
24 Geo. III.	47	33	788
19 Geo. III.	69	6	652
24 Geo. III.	47	33	788
27 Geo. III.	32	34 8	789 980
29 Geo. III.	68	144	1102
28 Geo. III.	34	5	986
29 Geo. III.	68	144	1102
13, 14 Car. II.	11	22	30
24 Geo. III.	47	30	787
12 Geo. I.	28	16	290
13, 14 Car. II.	11	4	35
32 Geo. III.	10	1	1149
19 Geo. III.	56	7 8	644 645
29 Geo. III.	63	3 4	1029
25 Geo. III.	74	71 10	819 820
25 Geo. III.	74	13 19	820 823
2 Geo. III.	5	19	400

BOND, *continued*.

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	YEAR & REIGN.	Cha.	Sect.	
Must be given by distiller for exportation, for <i>spirits</i> sent coast-ways from his locked up warehouses; and to be discharged on certificate from the officer of excise at the port for which the spirits were entered, within six months, that they have been duly landed, and that the master or purser has made oath thereof; and testifying also that the spirits have been exported.	2 Geo. III.	5	27	472
Must be given for the due exportation of <i>British spirits</i> shipped as merchandize; and to be cancelled, upon certificate of the due landing; if from Ireland in six months,—America 18 months,—Europe 15 months; if Africa, upon oath by the master or purser of the ship in 18 months;—oath is also to be made (except to Africa) by the exporter.	33 Geo. II. 2 Geo. III.	9 5	9 29	447 473
Must be given by distiller for exportation to Scotland, for the due exportation within three months, of all <i>spirits</i> proposed to be removed from his warehouse to the warehouse of another distiller.	28 Geo. III.	46	52	1011
Must be given for the due exportation of <i>British spirits</i> shipped for Scotland; and to be cancelled, on producing a certificate within six months, under the hands of two of the commissioners of excise; or on proof that the spirits were taken by an enemy, or perished at sea.	28 Geo. III.	46	54 55	1012 1013
Given for the exportation of <i>East India silks, or printed calicoes, &c.</i> to include the Isle of Man.	5 Geo. III.	39	3	504
Must be given for the due exportation of <i>cambrick and lawn</i> purchased after condemnation.	4 Geo. III.	37	25	501
Must be given for the due exportation of <i>chocolate</i> .	21 Geo. III.	55	12 13	692 693
Must be given for the due exportation of <i>damaged coffee or cocoa nuts</i> , and may be cancelled, on certificate of landing the goods at the port to which consigned.	21 Geo. III.	55	17	694
Must be given for the due exportation of <i>glafs</i> .	19 Geo. II. 17 Geo. III. 26 Geo. III.	12 39 77	16 35 3	365 609 912
Must be given for the due exportation of <i>hops</i> shipped for Ireland.	26 Geo. III.	5	2	830
Must be given for the due exportation of <i>leather</i> .	25 Geo. III. 9 Q. Ann.	74 11	13 39	820 132
Must be given for the due exportation of <i>foreign manufactured leather gloves</i> sold after condemnation.	6 Geo. III.	19	3	538
Must be given to the customs for the due exportation of <i>malt</i> .	12 Q. Ann. 3 Geo. III.	2 1	21 14	189 482
Must be given for the due exportation of <i>paper, pasteboard, &c.</i>	21 Geo. III. 25 Geo. III.	24 74	32 33 13 19	686 820 823
Must be given for the payment of the duty on <i>British plantation rum</i> warehoused on importation; and may be cancelled, on certificate and oath that the rum is shipped, and to be exported.	15 Geo. II. 33 Geo. II.	25 28	1 5 6	342 456
Must be given for the due exportation of <i>British plantation rum</i> shipped as merchandize, and to be cancelled upon certificate of the due landing; if from Ireland, in six months,—America 18 months,—Europe 15 months;—if Africa, on oath by the master or purser of the ship in 18 months;—oath is also to be made (except to Africa) by the exporter.	33 Geo. II. 33 Geo. II.	28 9	3 9	455 457 447
Must be given for the due exportation of <i>coffee, tea, or cocoa nuts</i> , previous to the delivery thereof out of the warehouses; and to be cancelled, on producing a certificate of the due landing.	10 Geo. I. 21 Geo. III.	10 55	26 12	257 692

BOND, *continued*.

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29 Geo. III.	59	1	1026
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21 Geo. II.	14	1	377
29 Geo. III.	68	57	1056
29 Geo. III.	68	40	1047
		41	1048
29 Geo. III.	68	49	1050
29 Geo. III.	68	49	1050
29 Geo. III.	68	50	1051
29 Geo. III.	68	133	1096
		136	1098
26 Geo. III.	59	48	878
		49	879
23 Geo. III.	39	1	718
23 Geo. III.	39	2	718
26 Geo. III.	40	15	839
5 Geo. III.	39	13	507
8 Geo. I.	18	5	240
24 Geo. III.	47	25	785
8 Geo. I.	18	4	245
24 Geo. III.	47	10	779

BOND, continued.

- Must be given by persons licenced by customs to put goods on ship-board for exportation, for their fair and incorrupt dealing.
- Must be given in the penalty of 60 l. by the claimer of goods or vessels prosecuted, to answer the costs; or the goods, &c. to be adjudged forfeited.
- Must be given in the penalty of 100 l. by the claimer (with two sureties) of goods or vessels prosecuted, to answer the costs;—if not resident in Great Britain, the attorney to be bound with two others.

BOOKS, vide also COFFEE, TEA, TOBACCO, WINE.

- For entering the quantities of *coffee, tea, cocoa nuts, or chocolate*, sold or consumed, must be kept, and returned upon oath, by dealers in those articles.
- For entering the quantities of *tea* sold or consumed by dealers, must contain distinct accounts of the black and green.
- For entering the quantities of *tobacco* and *snuff* sold or consumed, must be kept, and returned upon oath, by manufacturers of or dealers in those articles.
- For entering the quantities of *wine* sold or consumed, must be kept, and returned upon oath, by dealers in that article.
- To be kept by persons preparing or finishing manufactures from *flax* and *cotton* for sale, of the rope and starch used therein, which must be entered up weekly, lie open to the inspection of the officers of excise, and be returned annually to the collector, on oath.
- To be kept at the several excise offices for entering *hop* planters notices.
- To be provided by the makers of *cambric* and *lawn*, in which the officer is to enter the particulars of every piece.
- Kept by the officer of the India Company, of the prices of *tea* at their sales, may be inspected by the proper officer of excise.
- For entering certificates of *malt* for exportation to be kept by the officer of the port.
- To be kept by the officers of excise who attend the bonded rum warehouses, in which, all *rum* brought in, and delivered out, the times when, and for whom, is to be duly inserted.
- To be fairly kept by warehouse-keepers of *coffee, tea, or cocoa nuts*.
- To be kept by the *tea* warehouse-keepers for entering tea delivered for exportation.
- Of accounts to be fairly kept by the *comptroller* of excise.
- Printed in Latin and Greek, &c. at Oxford and Cambridge,—duty on the *paper* used thereon to be allowed.

BOOTS, vide LEATHER.**BOUNTY, vide also BEER,—DISTILLER for EXPORTATION, MALT.**

- To be allowed on *beer* exported when barley is at, or under, 24 s. per quarter, on proof that it was brewed from malted corn, and charged as strong.
- On *British corn spirits* exported, payable on producing a certificate from the shipping officer; and making oath that the spirits were drawn from corn in Great Britain, under the legal regulations, and have been duly exported.
- On *British corn spirits* exported as merchandize, not payable unless shipped in casks of 100 gallons, and on board vessels of 100 tons.
- On *British corn spirits* exported as merchandize to Africa and Newfoundland, payable, if the vessel in which shipped is not of less burthen than 70 tons.

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26 Geo. III.	40	20 21	842
3 Geo. III.	22	8	494
24 Geo. III.	47	37	790
10 Geo. I.	10	35	262
12 Geo. III.	46	4	571
29 Geo. III.	68	105	1079
26 Geo. III.	59	26	868
23 Geo. III.	77	2	735
9 Q. Ann.	12	7	137
4 Geo. III.	37	20	498
7 Geo. III.	43	13	547
18 Geo. II.	26	6	355
12 Geo. I.	4	54	285
15 Geo. II.	25	4	344
33 Geo. II.	28	4	455
10 Geo. I.	10	29	259
21 Geo. II.	14	4	380
5, 6 W. & M.	20	12 14	67
9, 10 W. III.	44	44	82
10 Q. Ann.	19	63	157
21 Geo. III.	24	40	688
1 Geo. III.	7	6	461
2 Geo. III.	5	28	473
33 Geo. II.	9	8	447
6 Geo. III.	46	11	540

BOUNTY *continued.*

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— To be allowed for a certain quantity of <i>British spirits</i> which may be annually exported, by licence of the customs, from England to the Isle of Man.	7 Geo. III.	45	8	552
— On <i>malt</i> , payable by customs.			14	553
— On <i>malt</i> exported;—certificate of the amount thereof to be granted by the excise, and produced to the customs.	3 Geo. III.	1	14	482
— On <i>malt</i> exported,—to be allowed in the proportion of 30 quarters of malt for every 20 quarters of grain.	3 Geo. III.	1	14	482
— On <i>malt</i> exported;—in ascertaining the price of the malt the duty not to be reckoned.	3 Geo. III.	1	13	487
— Not to be allowed for any goods exported to the Isle of Faro.	32 Geo. III.	18	9	1152
— Not payable for British spirits, or other goods exported to Ireland, until a certificate of the landing shall be produced: by 27 Geo. III, c. 31, beer is excepted.	33 Geo. II.	7	13	441
— Not payable for any goods exported to Guernsey or Jersey until a certificate is produced of the landing of the goods: But by 27 Geo. III, c. 31, beer is excepted.	5 Geo. III.	43	31	524
BRANDY, <i>vide alſo</i> DISTILLER,—RECTIFIER,—SPIRITS.				
— Is strong water, perfectly made.	26 Geo. III.	40	19	842
— Of French manufacture, may be imported from France, or the European dominions of the French King, in British or French ships, on payment of the proper duties.	27 Geo. III.	31	24	975
— British,—is British spirits of the third extraction, not having any flavour communicated thereto, and all liquors mixed therewith.	26 Geo. III.	40	19	842
	27 Geo. III.	31	24	975
BREAKING DOORS, <i>vide</i> BEER, DISTILLER, ASSISTANTS, WARRANT.				
BREWER, <i>vide</i> BEER.				
BRIBE.				
— Given by brewer, or other, to an officer to make a false return or report, or to omit doing his duty, on proof by two witnesses, penalty 10l. or for want of distress, three months imprisonment.	22, 23 Car. II.	4	2	46
— Given to officer to mark <i>Cambrick</i> and <i>lawn</i> illegally, penalty 100 l. and the pillory.	27 Geo. III.	13	22	931
— Attempted to be given to officer with a view to persuade him to mark <i>cambrick</i> and <i>lawn</i> illegally; penalty 50 l.	26 Geo. III.	73	44	901
— Offered to officer to connive at the running customable or prohibited goods, or at any false or short entry, or other fraud; penalty 50l.				
— Given or offered to an officer, to do any thing contrary to his duty in respect to <i>tobacco</i> or <i>snuff</i> , or to connive at fraud; penalty 500 l.	15 Car. II.	11	16	42
— Given or offered to an officer, to do any thing contrary to his duty in respect to <i>foreign wine</i> , or to connive at frauds; penalty 100 l.	4 Geo. III.	37	22	499
— Given to officer, to do any thing contrary to the act of the 5 Geo. III, c. 39, for restraining illicit trade to and from the Isle of Man, subjects the party to the same penalty as for the like offence committed in Great Britain.	7 Geo. III.	43	15	548
— Given or offered to an officer, to do any thing contrary to his duty, or to connive at frauds; penalty 500 l.	4 Geo. III.	37	22	499
— Given or offered to any officer of customs or excise to col-lude, or to conceal, or connive at, fraud; penalty 500 l.	7 Geo. III.	43	15	548
— Taken by officer for any thing relating to the excise, penalty 10l.; or for want of distress, to suffer three months imprisonment:—Two witnesses necessary to convict.	9 Geo. II.	35	24	327
— Taken by officer of the navy, customs, or excise, for the non-performance of his duty; penalty 500 l. and incapacity.	29 Geo. III.	68	150	1104
— Received by searchers of leather; penalty 20 l.	26 Geo. III.	59	44	876
	5 Geo. III.	39	14	507
	11 Geo. I.	30	40	281
	24 Geo. III.	47	32	788
	15 Car. II.	11	16	42
	24 Geo. III.	47	32	788
	1 Jac.	22	37	10

BRICKS and TILES.

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24 Geo. III.	24	4	757
24 Geo. III.	24	11 14	759 760
24 Geo. III.	24	5 11 14	757 759 760
25 Geo. III.	66	4	804
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25 Geo. III.	66	2	804
24 Geo. III.	24	10	758
24 Geo. III.	24	9	758
25 Geo. III.	66	3	804
24 Geo. III.	24	14	760
24 Geo. III.	24	6	758
24 Geo. III.	24	11	759
24 Geo. III.	24	12	759
24 Geo. III.	24	12	759
24 Geo. III.	24	13	759
24 Geo. III.	24	15	760
28 Geo. III.	37	21	996
25 Geo. III.	74	11 12	819
25 Geo. III.	74	13	820
25 Geo. III.	74	13	820
25 Geo. III.	74	14	821
26 Geo. III.	40	20	842
26 Geo. III.	40	18	841

BRICKS and TILES, continued.

On the exportation thereof, unless where an agent can lawfully be employed, the owner must make oath to his property, and that the goods have been fairly exported, and not relanded; and if he has not a right to the drawback, he must acknowledge in writing, at the time of passing his entry, whose property it is:—By 27 Geo. III. c. 31, oath may be administered by the officers of excise.

Exported to Guernsey or Jersey;—no drawback to be allowed until a certificate is produced of the due landing.

Exporter thereof, one month after the regular exportation, to have a debenture entitling him to the amount of the drawback.

Unshipped, landed, or put into any other ship or vessel in Great Britain, (unless through unavoidable accident), after shipped, and security given or tendered, for the due exportation, are forfeited, over and above the penalty of the bond.

BRIDLE CUTTERS, vide also TAWERS.

Who dress hides and skins in allum, &c. and cut the same into wares, are deemed tawers.

BRITISH CALICOES, vide CALICOES.**BRITISH SPIRITS, vide DISTILLER, RECTIFIER, SPIRITS.****BROKER, vide also AUCTIONEER.**

Authorized by the lord mayor and aldermen of London, what duty he is to pay for his licence.

BROOM, vide also BEER.

Not to be used instead of hops in brewing beer or ale for sale, on forfeiture of 20 l.

BUNDLE, vide also PAPER.

Of paper, to consist of 40 quires, and each quire of 24 sheets.

BUSHEL, vide also MALT.

Winchester, its dimensions.

Not to be used by officer in measuring malt while making.

BUTCHER, vide also LEATHER, TANNER.

Not to gash, or impair hides in slaying, on penalty of 20 d. each.

Not to gash, or impair hides in slaying, nor offer such to sale, on penalty of 2 s. 6 d. each hide, and 1 s. each calve skin.

Not to water hides, except in June, July, and August, on penalty of 3 s. each.

Not to offer putrified or rotten hides to sale, on penalty of 3 s. each.

Not to exercise the mystery of a tanner, on forfeiture of 6 s. 8 d. per day, and the leather.

BUTT, vide also WINE.

Of wine to contain 126 gallons.

BUYER, vide also AUCTIONEER.

Of British spirits;—his evidence to be admitted on the hearing of an information, for sending spirits without a permit.

Of British spirits, not having a permit sent therewith, may refuse to pay for the same, and prosecute the seller for the forfeiture of double the value, provided he exhibit an information before the commissioners or justices within 14 days, and proceed therein with effect.

Of British spirits (being a distiller, rectifier, or dealer in spirits) of any person, except a distiller or rectifier, having the words distiller, rectifier, &c. painted over his door, forfeits 50 l.

Of coffee, tea, cocoa nuts, or chocolate, or foreign spirits, of any person not having the words, dealer in those articles respectively, painted over his door, forfeits, if he is himself a dealer, 100 l.;—if not a dealer, 10 l.

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26 Geo. III.	40	18	841
27 Geo. III.	31	25	975
26 Geo. III.	40	19	842
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9 Q. Ann.	11	28	131
17 Geo. III.	50	2	615
9 Q. Ann.	12	24	140
10 Q. Ann.	19	38	151
21 Geo. III.	24	5	679
8, 9 W. III.	22	pen.	80
12 Q. Ann.	2	7	186
12 Q. Ann.	2	17	188
1 Jac. I.	22	2	1
9 Q. Ann.	11	11	124
1 Jac. I.	22	2	1
1 Jac. I.	22	2	1
1 Jac. I.	22	4	1
		6	2
		25	6
5 Q. Ann.	27	17	105
26 Geo. III.	73	42	901
26 Geo. III.	73	42	901
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19 Geo. III.	50	7	639
19 Geo. III.	69	19	657
		22	658

CAKE SOPE, *vide* SOPE.

CALICOES, LINENS, &c.

— Dyed throughout of one colour only, not liable to duty.

— Printer, painter, flainer, or dyer thereof, must take out, and pay duty for a licence annually, on forfeiture of 50 l.

— Printer, painter, &c. thereof, cannot, by virtue of one licence, carry on business in any other houses or places than those in which it was carried on at the time the licence was taken out.

— Printers, painters, &c. thereof, being partners, and carrying on business in one house or place;—one licence sufficient.

— Printer, painter, &c. thereof, not to make use of any work-house, drying place, &c. without first giving notice thereof, and of his name and abode, in writing, at the next office of excise, on forfeiture of 30 l.—By 25 Geo. III, c. 72, penalty 50 l.

— Printer, painter, &c. thereof, exercising his business any where but at his usual residence or place of trade, must make entry, and pay the duty before he begins, on forfeiture of 50 l. and the goods.

— Printer, painter, &c. thereof, not to keep linens, calicoes, &c. stamped or unstamped, in any warehouse, room, or place, of which no notice has been given, on forfeiture of 50 l. and the goods.

— Printer, painter, &c. thereof, must permit officer, by day, (or night with constable), to enter and take account, on forfeiture of 20 l.

— Wholly made of cotton spun in Great Britain, and printed, painted, or stained, may be worn and used.

— Linens, silks, and stuffs, wholly made of cotton spun in Great Britain, to have three blue threads, at certain distances, wove in the warp of each piece; and when printed, painted, &c. to be stamped by the excise officers, with the words "British Manufactory."

— Not having three blue threads in each selvage, to be deemed foreign; and on being printed, painted, &c. to be stamped at each end with the words "Foreign calicoe for Exportation":—Draper, or other trader, having foreign calicoes in his custody not so stamped, forfeits the same, and 100 l.

— Wholly made of cotton spun in Great Britain, printed, painted, &c.—any person having such in his custody, or offering the same to sale, not having three blue stripes woven in the warp, (except muslins, neckcloths, velvets, or fustians, or unless for exportation), forfeits the goods and 50 l.

— Wholly made of cotton wove in Great Britain, (except muslins, neckcloths, and fustians), not having three blue threads in the selvage, found in the custody of any draper, or other dealer, are forfeited, and 200 l.

— Made of linen or cotton, imported with three blue stripes wove in the selvage, forfeited, and the person importing forfeits 10 l. for each piece.

— In case of dispute whether they are of British manufacture, the proof to lie on the owner.

— Intended to be printed, painted, &c.;—frames to denote the measure to be provided and distributed by the commissioners of excise.

— Sent by the owner to be printed, painted, &c. must be accompanied with a note, expressing the number of pieces, quality, value, and time when sent; which note must be delivered to the officer who is to take account of the goods.

— Before presented to the officer, or before printed, painted, &c. must be marked at both ends of each piece, or remnant, with a frame-mark, containing the owner's name and abode, and name, quality, and price of the goods, on forfeiture thereof, and 20 l.

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24 Geo. III.	41	8	774
24 Geo. III.	41	8	774
10 Q. Ann.	19	71	159
25 Geo. III.	72	7	807
		24	812
1 Geo. I.	36	21	213
10 Q. Ann.	19	82	162
25 Geo. III.	72	14	808
		24	812
		75	160
10 Q. Ann.	19	77	161
		78	161
14 Geo. III.	72	2	588
		6	589
14 Geo. III.	72	3	588
25 Geo. III.	72	19	810
14 Geo. III.	72	4	588
		5	589
25 Geo. III.	72	19	810
14 Geo. III.	72	9	590
14 Geo. III.	72	14	591
25 Geo. III.	72	17	809
		24	812
25 Geo. III.	72	21	811
		24	812
25 Geo. III.	72	21	811
		24	812

CALICOES, *continued.*

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	YEAR & REIGN.	Cha.	Sec.	
Foreign, or foreign muslins, before presented to the officer, must be marked at both ends of each piece, or remnant, with a frame-mark, containing the owner or printer's name and abode, and the name of the goods, on forfeiture thereof, and of 10 l. for every piece printed, &c. without such mark.	25 Geo. III.	72	20	811
Intended to be printed, painted, &c.;—officer in stamping the same with the frame-mark, to do as little damage as may be.	25 Geo. III.	72	17	809
Printer, painter, &c. thereof, beginning to print, paint, &c. any calicoes, linens, &c. before frame-marked at both ends, forfeits 20 l. for every piece.	25 Geo. III.	72	9 24	807 812
Printer, painter, &c. thereof, unavoidably obliterating or defacing the frame-mark to denote the measure, must give notice thereof to the officer, who is thereupon to renew the mark.	25 Geo. III.	72	22	812
Printer, painter, &c. thereof, wilfully cutting out, obliterating, or defacing the frame-mark, forfeits 50 l. for every piece.	25 Geo. III.	72	11 24	808 812
Printed, painted, &c.;—counterfeiting or forging the frame-mark to denote the measure thereof, penalty 100 l.	25 Geo. III.	72	23	812
Printer, painter, &c. thereof, to keep goods, of which an account has been taken, separate from those of which no account has been taken, on forfeiture of 5 l.:—By 25 Geo. III, c. 72, penalty 50 l.	10 Q. Ann.	19	81 12	162 808
Printer, painter, &c. thereof, fraudulently concealing goods after printed, painted, &c. forfeits 20 l. (50 l. by 25 Geo. III, c. 72), and all the goods found in any private place, of which no notice has been given.	25 Geo. III.	72	24	812
Printer, painter, &c. thereof, removing or sending away goods before account taken by the officer, and the duty stamp put thereon, forfeits 20 l. and the goods, wherever found.	10 Q. Ann.	19	82 13 24	162 808 812
Printer, painter, &c. thereof, not giving satisfactory account of goods missing, to be charged with duties for the same.	10 Q. Ann.	19	79	161
Printed, painted, &c.;—stamps to denote the payment of the duty thereon to be provided, and distributed, and may be altered, by the commissioners of excise.	10 Q. Ann.	19	77	161
	10 Q. Ann.	19	97	163
	12 Q. Ann.	9	13	199
	14 Geo. III.	72	8	589
	25 Geo. III.	72	17 24	809 812
Printed, painted, &c.;—stamps to denote the payment of the duty thereon,—impression to be durable, and least liable to be forged.	10 Q. Ann.	19	97	163
	12 Q. Ann.	9	13	199
	14 Geo. III.	72	8	589
	25 Geo. III.	72	17 24	809 812
Printed, painted, &c. to be legally stamped by the officer as soon as the duty is secured.	10 Q. Ann.	19	89	162
	10 Q. Ann.	19	97	163
Printed, painted, &c.—officers in stamping the same with the duty stamp to do as little damage as may be.	14 Geo. III.	72	8	589
	25 Geo. III.	72	17	809
	10 Q. Ann.	19	97	163
Printed, painted, &c.;—counterfeiting or forging the stamp provided to denote the payment of the duty, felony without clergy.	13 Geo. III.	56	5	582
	14 Geo. III.	72	8	589
	25 Geo. III.	72	17 24	809 812
Printed, painted, &c.;—selling the same with counterfeit stamp, (knowingly), penalty 100 l. and pillory.	10 Q. Ann.	19	97	163
	25 Geo. III.	72	17 24	809 812
Or cotton stuffs, of British manufacture, printed, painted, &c. selling the same with counterfeit stamp, (knowingly), felony without clergy.	14 Geo. III.	72	10	590

CALICOES, *continued*.

	A C T S.			Page.
	YEAR & REIGN.	Cha.	Sect.	
Printer, painter, &c. thereof, sending away linens, calicoes, &c. before account taken by the officer, and the duty stamp put on both ends of each piece, or remnant, forfeits 50 l. and the goods wherever found.	25 Geo. III.	72	10 24	808 812
Printed, painted, &c.—within one eighth of a yard wide, under or over, to pay as yard broad.	10 Q. Ann.	19	99	165
Printer, painter, &c. liable to duty for <i>ribbands</i> and <i>silks</i> in the proportion they are made, though it be less than half a yard wide.	7 Geo. III.	47	6	553
Printer, painter, &c. thereof, entitled, on demand, to a copy of officer's return.	10 Q. Ann.	19	75	160
Printer, painter, &c. thereof, or his chief workman, must make entry in writing, and on oath, every six weeks:—Entry to contain the kinds and quantities; and also the name and abode of the owner of the goods if they belong to another;—neglect, 50 l.	10 Q. Ann.	19	72	160
Printer, painter, &c. thereof, not obliged to go further than the next market town to make entry.	10 Q. Ann.	19	73	160
Printer, painter, &c. thereof, to pay the duty within six weeks after he has, or ought to have made entry, on forfeiture of double duty.	10 Q. Ann.	19	74	160
The utensils and instruments for printing, painting, &c. in the custody of any printer, painter, &c. or of others for his use, chargeable for duties and penalties.	10 Q. Ann.	19	83	162
Printed, painted, &c. on oath of suspicion, that such are in the custody of draper or others, for sale, without the duty stamp, major part of the commissioners in London, (by 25 Geo. III, c. 72, two commissioners), or two justices in the country, may grant their warrant to search for and seize the same, in the day-time and in presence of constable.	25 Geo. III.	72	15	809
Printed, painted, &c. found without the duty stamp, (except on board ship for exportation), forfeited; and the person in whose custody found, forfeits 50 l.:—By 27 Geo. III, c. 31, penalty 100 l.	28 Geo. III.	37	21	996
Printed, painted, &c. found in the custody of draper or trader, or other for his use, without the stamp, forfeited, and may be seized.	10 Q. Ann.	19	98	164
Linens and stuffs, (<i>French</i>), printed, painted, &c. may be imported from the European dominions of the French King, in British or French ships, on payment of the proper duties.	14 Geo. III.	72	11	590
Linens and stuffs, (<i>French</i>), printed, painted, &c. must be entered with the collector of excise, landed, and the duty paid within 30 days after reported, on forfeiture thereof.	25 Geo. III.	72	18 24	810 812
Linens or stuffs, (<i>French</i>), printed, painted, &c. unshipped or landed before the duties are paid or secured, forfeited; and persons assisting, or to whose hands they knowingly come, forfeit treble the value.	5 Geo. I.	11	15	223
Linens and stuffs, (<i>French</i>), printed, painted, &c. stamps and frame-marks for marking the same, to be provided, and distributed, and may be altered or renewed, by the commissioners of excise.	27 Geo. III.	31	16	971
Linens or stuffs, (<i>French</i>), printed, painted, &c. to be marked by the officer of excise, at each end of every piece, with a frame-mark, denoting the measure thereof, and also with the duty stamp.	10 Q. Ann.	19	79	161
Linens or stuffs, (<i>French</i>), printed, painted, &c. counterfeiting the frame-mark, or fraudulently having such goods in his possession with a counterfeit mark, penalty 100 l.	25 Geo. III.	72	10 24	808 812
Linens and stuffs, (<i>French</i>), printed, painted, &c. found without the duty stamp, (except on board ship for exportation), forfeited, and the person in whose custody found, forfeits 100 l.	27 Geo. III.	13	22	931
Linens or stuffs, (<i>French</i>), printed, painted, &c.; — counterfeiting or forging the duty stamp, felony without clergy.	27 Geo. III.	13	F.	952
	27 Geo. III.	31	8	968
	27 Geo. III.	31	9	969
	27 Geo. III.	31	10	969
	27 Geo. III.	31	11	970
	27 Geo. III.	31	12	970
	27 Geo. III.	31	16	971
	27 Geo. III.	31	13	970

CALICOES, LINENS, &c. *continued.*

	A C T S.			
	YEAR & REIGN.	Ch.	Sh.	Pence.
— Linens or fluffs, <i>French</i> , printed, painted, &c.;—selling the same with counterfeit stamps, (knowingly), felony without clergy.	27 Geo. III.	31	14	97 ^c
— Linens and fluffs, <i>French</i> , printed, painted, &c.;—on oath of suspicion that such are in the custody of any draper, or others, for sale without the duty stamp, two commissioners in London, or two justices in the country, may grant warrant to search for, and seize the same, in the day-time and with constable.	27 Geo. III.	31	15	97 ¹
— Printed, painted, &c. for which all the duties have been paid, being exported to foreign parts from the lawful quays, in lawful hours, and under the prescribed rules and regulations, are entitled to a drawback of the duty.	25 Geo. III.	74	17	82 ²
— Printed, painted, &c.;—intended for exportation, the stamps to be taken off.	12 Q. Ann.	9	15	200
— Printed, painted, &c.;—intended for exportation, notice must be given; in London 12, in the country 24 hours, of the time and place of packing; must be packed in the presence of an officer, who is to measure the same, see the stamps and frame-marks taken off each piece, fallen and seal the package, and make a return of the quantity to the shipping officer at the port of exportation.	25 Geo. III.	74	17	82 ²
— Printed, painted, &c.;—not to be packed for exportation, unless the duty stamp, and frame-marks, are distinct at both ends of each piece.	25 Geo. III.	74	19	82 ³
— Printed, painted, &c.;—opening the package, or wilfully destroying or detaching the seal after packed and secured for exportation,—penalty 20 l.	25 Geo. III.	74	17	82 ²
— Printed, painted, &c.;—intended for exportation, may be opened and examined at the port, by the officer attending the shipping.	25 Geo. III.	74	20	82 ⁴
— Printed, painted, &c.;—pre-packed, not entitled to any drawback of duty on exportation, unless the master packer, or his foreman, verify on oath the species of goods, and quantities and qualities thereof.	26 Geo. III.	40	16	84 ⁰
— Printed, painted, &c.;—before shipped, the exporter must give security for the due exportation thereof, in treble the value of the duty to be drawn back.	25 Geo. III.	74	19	82 ³
— Printed, painted, &c.;—before shipped for exportation, the exporter thereof must give the officer six hours notice of the time and place, that he may attend the shipping.	25 Geo. III.	74	19	82 ³
— Printed, painted, &c.;—not to be carried or put on board ship for exportation but by the officers of the revenue, or persons licensed by the commissioners of the customs.	26 Geo. III.	40	20	84 ²
— Printed, painted, &c.;—the exporter thereof, or his clerk or manager, must make oath that he believes the duties have been fully paid, and that they are the same as mentioned in the account sent by the packing to the shipping officer.	25 Geo. III.	74	19	82 ³
— Printed, painted, &c.;—no entry thereof for exportation to be allowed, nor any debenture made out, but in the name of the real owner; unless a corporation or company trading by joint stock, or the owner do not reside at the port of exportation, and in such cases an agent may be employed.	26 Geo. III.	40	18	84 ¹
— Printed, painted, &c.;—on the exportation thereof, (unless where an agent can lawfully be employed), the owner must make oath to his property, and that the goods have been fairly exported, and not re-landed;—and if he has not a right to the drawback, he must acknowledge, in writing, at the time of passing his entry, whose property it is:—By 27 Geo. III, c. 31, oath may be administered by the officers of excise.	26 Geo. III.	40	18	84 ¹
— Printed, painted, &c. exported to Guernsey or Jersey, no drawback to be allowed until a certificate is produced of the due landing thereof.	27 Geo. III.	31	25	97 ³
	26 Geo. III.	40	19	84 ²

CALICOES, LINENS, &c. continued.

Printed, painted, &c.;—the exporter thereof, one month after the regular exportation, to have a debenture, entitling him to the drawback.

Printed, painted, &c. unshipped, landed, or put into any other ship or vessel in Great Britain, after shipped for exportation, and security given or tendered, are forfeited, over and above the penalty of the bond.

Printer, painter, &c. thereof, obstructing officer in the execution of his duty, forfeits 20*l*.—By 25 *Geo. III*, *c.* 72, penalty 200*l*.

Printed, painted, &c. seized for not being stamped, not to be delivered out of the custom-house till stamped.

Printed, painted, or stained, in the *East Indies*, not to be exported from Great Britain to the Isle of Man, on forfeiture thereof.

Foreign printed, painted, &c. imported, must be marked with a stamp, to be provided by the commissioners of customs.

CAMBRICK and LAWN.

May be made in England; and so made, may be sold and worn.

Fabricators thereof must give notice of the finishing every piece, that the officer may attend to stamp the same before taken out of the loom, on forfeiture of 5*l*. and the goods.

Must be duly marked by the officer, having regular notice; such officer must also number every piece, and make an entry of the particulars thereof in a book to be provided by the maker, on forfeiture of 10*l*.—By 7 *Geo. III*, *c.* 43, penalty only 5*l*.

Fabricated in England, to be marked at each end by the officer of excise.

Officers who stamp the same to be paid by the manufacturer, at the discretion of the commissioners.

Officer marking it after taken out of the loom, or such as is not of English manufacture, penalty 50*l*. and incapacity.

Of English manufacture, found without the stamp, forfeited.

Of English manufacture, offered to sale, or found in the custody of any person for sale without the stamp, penalty 200*l*.

Forging or counterfeiting the stamp for marking the same, or the impression thereof;—importing foreign cambricks with counterfeit stamp, or selling cambricks with counterfeit stamp (knowingly) felony without clergy.

Bribing, or offering bribe to officer to prevail on him to mark it after cut out of the loom, or to mark such as is not made in England, 50*l*.

Prevailing on officer by bribery to mark such as is not made in England, or after cut out of the loom; penalty 100*l*. and pillory two hours.

An annual account thereof to be transmitted by officer to the commissioners in the month of June, on pain of being dismissed.

Penalties and forfeitures incurred under the act relating thereto, to be sued for in the courts at Westminster.

Action for recovery of pecuniary penalties under the laws relating to these articles, to be laid in the proper courts, and commenced within 12 months.

On information for penalty, *capias* may issue in the first process;—defendant must give bail for his appearance, and security to answer the penalties, or go to prison.

If on the trial of any action for the seizure thereof, a question shall arise where the goods were manufactured, the proof to lie on the claimer.

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25 <i>Geo. III.</i>	74	19	823
25 <i>Geo. III.</i>	74	21	824
10 <i>Q. Ann.</i>	19	78	161
25 <i>Geo. III.</i>	72	8	807
5 <i>Geo. I.</i>	11	15	223
5 <i>Geo. III.</i>	39	2	504
10 <i>Q. Ann.</i>	19	97	163
4 <i>Geo. III.</i>	37	16	496
4 <i>Geo. III.</i>	37	19	498
7 <i>Geo. III.</i>	43	12	547
4 <i>Geo. III.</i>	37	20	498
7 <i>Geo. III.</i>	43	13	547
4 <i>Geo. III.</i>	37	17	497
7 <i>Geo. III.</i>	43	10	547
4 <i>Geo. III.</i>	37	18	497
7 <i>Geo. III.</i>	43	11	547
4 <i>Geo. III.</i>	37	21	499
7 <i>Geo. III.</i>	43	14	548
4 <i>Geo. III.</i>	37	24	500
7 <i>Geo. III.</i>	43	17	549
4 <i>Geo. III.</i>	37	24	500
7 <i>Geo. III.</i>	43	17	549
4 <i>Geo. III.</i>	37	26	501
7 <i>Geo. III.</i>	43	18	550
4 <i>Geo. III.</i>	37	22	499
7 <i>Geo. III.</i>	43	15	548
4 <i>Geo. III.</i>	37	22	499
7 <i>Geo. III.</i>	43	15	548
4 <i>Geo. III.</i>	37	23	500
7 <i>Geo. III.</i>	43	16	549
4 <i>Geo. III.</i>	37	28	501
7 <i>Geo. III.</i>	43	21	550
4 <i>Geo. III.</i>	37	30	502
4 <i>Geo. III.</i>	37	29	501
7 <i>Geo. III.</i>	43	22	550
4 <i>Geo. III.</i>	37	31	502
7 <i>Geo. III.</i>	43	24	551

CAMBRICK and LAWN, *continued.*

- Seized and condemned under the act 4 Geo. III, c. 37, to be sold and delivered upon bond for exportation only.
- Stamps provided for marking the same to be delivered up by the officer, or his executor, on the order of the commissioners, on forfeiture of 200 l.
- Of *French* manufacture, may be imported under certain regulations, and worn in England.
- Of *French* manufacture, not to be exported from Great Britain to the Isle of Man, on forfeiture thereof.

CAMBRIDGE.

- University of,—entitled to an allowance of the duty on paper used in printing books in Latin, Greek, &c.
- University of, not prejudiced by the laws relative to searching and sealing leather.
- University of, not prejudiced by the wine acts of 26 Geo. III, c. 59; 30 Geo. III, c. 38; nor 32 Geo. III, c. 59.
- The right of the university to seize and stamp beer measures, not affected by the act of 11 & 12 W. III, c. 15.

CANDLES.

- Power of compounding for the duty, taken away.
- Maker thereof, within the limits of the head office of excise, must occupy a tenement of 10 l. per annum, and pay to parish rates; in the country must pay to church and poor, otherwise entry void.
- Of tallow, or other materials, (except wax), maker thereof for sale must take out, and pay duty for a licence annually, on forfeiture of 10 l.
- Of tallow, or other materials, (except wax), maker thereof for sale cannot, by virtue of one licence, carry on business in any other houses or places than those in which it was carried on at the time the licence was taken out.
- Of tallow, or other materials, (except wax), makers thereof for sale, being partners, and carrying on business in one house;—one licence sufficient.
- Of wax or spermaceti, maker thereof must take out and pay duty for a licence annually, on forfeiture of 20 l.
- Of wax or spermaceti, maker thereof having a licence to make, not required to be taken out a licence to sell.
- Of wax or spermaceti;—sellers thereof not having a licence to make, must annually take out, and pay duty for a licence to sell, on forfeiture of 20 l.
- Of wax or spermaceti;—makers by virtue of one licence, or sellers by virtue of one licence, can carry on trade in the house or place only where the party dwelt when licence taken out.
- Of wax or spermaceti;—makers thereof, or sellers thereof, being partners respectively, and carrying on business in one house or shop, one licence sufficient.
- Maker thereof not to erect, alter, or enlarge any workhouse, room, shop, or other place for making or keeping of candles, wax, tallow, or other materials; nor use any copper, mould, or other utensil, without notice in writing, on forfeiture of 50 l.
- Maker thereof, not to make use of any workhouse, room, shop, or other place, for making or keeping candles, wax, tallow, or other materials; nor of any copper, mould, or other utensil, without entry in writing at the next office of excise, on forfeiture of 100 l.

A C T S.			
YEAR & REIGN.	Chap.	Sec.	Page.
4 Geo. III.	37	25	501
4 Geo. III.	37	23	500
7 Geo. III.	43	16	549
27 Geo. III.	13	23	932
5 Geo. III.	39	2	504
10 Q. Ann.	19	63	157
21 Geo. III.	24	40	688
1 Jac. I.	22	48	13
26 Geo. III.	59	11	862
30 Geo. III.	38	11	1124
32 Geo. III.	59	11	1171
12, 13 W. III.	11	19	97
24 Geo. III.	11	10	745
25 Geo. III.	74	25	825
24 Geo. III.	41	1	771
		6	772
		7	773
24 Geo. III.	41	8	774
24 Geo. III.	41	8	774
24 Geo. III.	36	9	763
		11	763
		12	764
24 Geo. III.	36	14	765
24 Geo. III.	36	9	763
		11	763
		12	764
		14	765
24 Geo. III.	36	13	764
24 Geo. III.	36	13	764
8 Q. Ann.	9	6	111
11 Geo. I.	30	23	274

CANDLES, *continued*.

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	YEAR & REIGN.	Ch.	Sec.	
And also wax, tallow, or other materials, found in any private workhouse; and private coppers, or other utensils, of which no entry is made, or notice given, are forfeited.	8 Q. Ann.	9	17	115
Maker thereof not to withdraw his entry whilst any duty is depending, or any copper, or other utensil standing.	27 Geo. III.	31	18	972
Found in an unentered place, made or making, or tallow melting or melted; cottons or rushes spread, or utensils warm with tallow, &c. is evidence to convict.	11 Geo. I.	30	25	275
Maker thereof must permit officer by day, (or night with constable), to enter and take account, on forfeiture of 20 l.	8 Q. Ann.	9	10 13	113 114
Maker thereof must permit officer, on request, between the hours of five in the morning and eleven in the evening, without constable, and between eleven in the evening and five in the morning, with constable, to enter and search all places, chests, boxes, &c.;—obstructing penalty 100 l.	11 Geo. I.	30	24	274
Maker thereof must permit officer, by day or night, to enter and take account, on forfeiture of 100 l.	24 Geo. III.	11	7 8	744 745
Maker thereof not obliged to admit the officer between the hours of 11 and five in the night, without a constable; unless when candles are in operation, or unfinished, or notice given, or preparation for making.	27 Geo. III.	31	20	972
Maker thereof must permit officer to take account of wax, tallow, or other materials, either by gaging, weighing, or otherways;—obstructing, penalty 20 l.	8 Q. Ann.	9	12 13	114
Maker thereof not giving satisfactory account of wax or tallow missing, chargeable in the proportion of 108 pounds of candles for 112 pounds of materials.	8 Q. Ann.	9	12	114
Maker thereof must provide and affix, at his own expence, sufficient fastenings to his furnaces, coppers, &c. for melting; and covers and fastenings to the dipping mould; and also proper places or chests, with fastenings, for securing the drawing moulds; and must permit the officer to lock, seal, and secure the same, as soon as the respective operations are finished;—refusing to pay for, or to permit officer to secure the fastenings, penalty 100 l.	27 Geo. III.	31	21	973
Maker thereof desirous of lighting a fire under any copper or dipping mould, or of having any utensil opened, must give six hours notice in writing in London; 12 hours in other market towns; and 24 hours in other parts.	27 Geo. III.	31	21	973
Maker thereof opening any furnace, copper, utensil, dipping mould, or door, after locked and secured; or wilfully breaking or damaging the lock or seal, forfeits 100 l.	27 Geo. III.	31	21	973
Maker thereof having in his custody any drawing moulds not locked and secured, unless after notice for using, forfeits 100 l.	27 Geo. III.	31	22	974
Maker thereof not to begin a course of candles without notice, unless between the hours of five in the morning and seven in the evening in summer, and seven in the morning and five in the evening in winter, on forfeiture of 10 l.	10 Q. Ann.	26	107	182
Maker thereof, before he begins to work must give officer within the limits of chief office six hours notice in writing; in city or town out of the limits twelve hours; and in other places twenty-four hours, of the time of beginning to spread cottons, wicks, or rushes; and also of the time of beginning to run in the same, on forfeiture of 50 l.	25 Geo. III.	74	29 30	827
Maker thereof, before he begins to work upon dip candles, must declare to the officer the number of sticks, and sizes on each; and must not afterwards increase either, on forfeiture of 10 l.	10 Q. Ann.	26	106	182

CANDLES, continued.

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	YEAR & REIGN.	Cha.	Sec.	
Maker thereof, before he begins to work upon dip candles, must give the officer a declaration in writing, of the time of beginning, the number of sticks, and size and number on each; and must not afterwards increase either, on forfeiture of 50 l.	11 Geo. I.	30	27	276
Maker thereof, beginning to spread cottons, wicks, or rushes, pursuant to notice, (except for mould candles) must proceed, without delay, till finished;—must begin to dip within five hours after he has begun to spread, and continue, without interruption, till the making is finished, on forfeiture of 50 l.	26 Geo. III.	77	6 7	915 916
Maker thereof, before he begins to work on mould candles, must declare to the officer how many moulds he intends to fill, and how often he intends to draw the same, and must not fill more, or draw oftener than declared, on forfeiture of 10 l.	10 Q. Ann.	26	106	182
Maker thereof, before he begins to work on mould candles, must give the officer a declaration, in writing, of the time of beginning, the number and size of the moulds, and the number of times he intends to fill and draw; and must not use more or larger moulds, nor fill or draw oftener, on forfeiture of 50 l.	24 Geo. III.	11	9	745
Maker thereof, lighting fire under copper, &c. or having tallow melting in any utensil for dip candles, or cottons or rushes spread or spreading, is deemed to have made a beginning.	11 Geo. I.	30	28	276
Maker thereof, must keep just scales and weights, and permit and assist the officer to use the same, on forfeiture of 10 l.	8 Q. Ann.	9	11	113
Maker thereof, fraudulently using unjust or insufficient scales or weights in weighing his stock, forfeits 100 l.	10 Geo. III.	44	1	569
Maker thereof, fraudulently using false, unjust, or insufficient scales or weights in weighing his stock, forfeits such false scales or weights, which may be seized by any officer of excise.	28 Geo. III.	37	15	993
Maker thereof, putting any substance into his stock to be weighed, whereby the officer may be prevented from taking a true account, or forcibly obstructing, or using any art or contrivance to prevent or impede, the officer in taking a true account, forfeits 100 l.	26 Geo. III.	77	8	916
Maker thereof, not to increase the weight by redipping, or otherwise, after weighed by officer, on forfeiture of 10 l.	10 Q. Ann.	26	106	182
Maker thereof to keep candles, of which an account has been taken, separate from candles of which no account has been taken, on forfeiture of 5 l.	8 Q. Ann.	9	15	114
Maker thereof, mixing candles that have not been weighed by officer, with candles that have been weighed, forfeits 100 l.	11 Geo. I.	30	30	277
Maker thereof, fraudulently removing candles before weighed, or concealing candles, or materials, forfeits 100 l.	11 Geo. I.	30	30	277
Maker thereof, removing or sending away candles before account taken by officer, without 24 hours notice in London, and two days notice in the country, forfeits 20 l.	8 Q. Ann.	9	14	114
Maker thereof, fraudulently concealing candles, or materials, forfeits 20 l.	8 Q. Ann.	9	16	114
Cracked or spoiled in making, and unfit for sale, being shewn to the officer, he is to deface the same, and allow the duty.	8 Q. Ann.	9	29	116
Maker thereof entitled on demand to a copy of the officer's return.	8 Q. Ann.	9	10	113
Maker thereof, or chief workman, to make entry in writing, and on oath, monthly in London, and every six weeks in the country, of all the candles made, specifying the weight, number, size, and quantity of each course, on forfeiture of 20 l.	8 Q. Ann.	9	7	112
Maker thereof, or chief workman, to make entry in writing, and on oath, weekly in London and country, of all the candles made, specifying the weight, number, size, and quantity of each course, on forfeiture of 20 l.	25 Geo. III.	74	26 27	825 826
Maker thereof, not obliged to go further than the next market town to make entry.	8 Q. Ann.	9	8	112

CANDLES, *continued.*

- Maker thereof, having in his custody candles not mentioned in his entry, and of which the officer has had no account, chargeable with duty for the same; unless it be proved that they were before charged, or bought of another chandler, and notice of such buying previously given to officer.
- Maker thereof, in London, to pay the duty within four weeks, in the country within six weeks, after he has, or ought to have made entry, on forfeiture of double duty.
- Maker thereof, both in London and the country, to pay the duty within one week after he has, or ought to have, made entry, on forfeiture of double duty.
- Materials and utensils in the hands of chandler, or other person in trust, chargeable with duties and penalties.
- Suspected to be privately making, or fraudulently lodged or concealed, may, by day, (or night with constable), be searched for and seized, under the authority of a warrant from one commissioner, or one justice.
- Suspected to be fraudulently concealed in entered, or unentered place, may, by day, (or night with constable), be searched for and seized under the authority of a warrant of two commissioners in London, or one justice in the country;—obstructing officer, penalty 100 l.
- Found privately making, or fraudulently lodged or concealed, and seized under the authority of a search warrant, subjects the party in whose custody found, to the penalty of 100 l.; unless it be made appear that the duty has been paid.
- Persons found assisting in privately making thereof, may be arrested by any officer of excise, and carried before one justice, who, on oath of one witness, or on confession, may convict the party in the penalty of 20 l. and in default of payment, commit him for two months;—second offence 40 l. and in default of payment, four months imprisonment.
- Knowingly receiving, buying, or having candles in custody after removed from the place where made, before the duty has been charged, (except condemned), subjects the goods to forfeiture, and the party to treble the value.
- Clandestine maker thereof;—summons directed to him by his right, or assumed name, and left at the place where discovery made, is sufficient.
- On trial of information for the seizure thereof, the proof of payment of duty lies on the claimer.
- The judgement of the commissioners or justices in the case of seizures thereof, claimed, may be appealed from.
- Of wax, seized and condemned for nonpayment of the duties, to be broken, and rendered unfit for use.
- Not to be exposed to sale, except in publick shops or warehouses, or in fairs or markets, on forfeiture of 5 l.
- No fat or oil, (except fish oil), to be burnt in any lamp within any dwelling-house, on forfeiture of 40 s.
- Small rush lights, only once drawn through grease, and not tallow, and made by persons to be used in their own houses, not chargeable with duty.
- Maker thereof obstructing officer in the execution of his duty, penalty 20 l.—By 24 Geo. III, c. 11, penalty 100 l.
- Carried coastwise without a regular cocquet, are forfeited, and may be seized by officer of excise.
- For which all the duties have been paid, being exported to foreign parts from the lawful quays, in lawful hours, and under the prescribed rules and regulations, are entitled to a drawback of the duty.

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11 Geo. I.	30	29	277
8 Q. Ann.	9	9	112
25 Geo. III.	74	28	826
8 Q. Ann.	9	19	115
28 Geo. III.	37	21	996
5 Geo. III.	43	20	516
23 Geo. II.	21	34	386
5 Geo. III.	43	20	516
25 Geo. III.	74	31	827
26 Geo. III.	77	10 11	917 918
11 Geo. I.	30	26	276
23 Geo. II.	21	30 35	384 386
23 Geo. II.	21	37	387
24 Geo. III.	36	7	762
8 Q. Ann.	9	18	115
8 Q. Ann.	9	18	115
8 Q. Ann.	9	31	116
9 Q. Ann.	6	15	119
24 Geo. III.	11	5	744
8 Q. Ann.	9	13	114
24 Geo. III.	11	8	745
23 Geo. II.	21	29	384
25 Geo. III.	74	11 12	819

CANDLES, *continued.*

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No entry thereof for exportation to be allowed, nor any debenture made out, but in the name of the real owner, unless a corporation or company trading by joint stock, or that the owner do not reside at the port of exportation, and in those cases an agent may be employed.	26 Geo. III.	40	18	841
Intended for exportation, 12 hours notice must be given in London, and 24 in the country, of the time and place of packing; and must be packed in the presence of an officer, who is to take account thereof, fasten and seal the package, and make a return of the quantity to the shipping officer at the port of exportation.	25 Geo. III.	74	12 13	819 820
Opening the package, or wilfully destroying or defacing the seal after packed for exportation, and secured by the officer, penalty 20 l.	25 Geo. III.	74	12	819
Intended for exportation, may be opened and examined at the port by the officer attending the shipping.	25 Geo. III.	74	14	821
Before shipped, the exporter must give security for the due exportation thereof in treble the value of the duty to be drawn back.	25 Geo. III.	74	13	820
Before shipped for exportation, the exporter thereof must give the officer six hours notice of the time and place, that he may attend the shipping.	25 Geo. III.	74	13	820
Not to be carried or put on board ship for exportation but by the officers of the revenue, or persons licensed by the commissioners of the customs.	26 Geo. III.	40	20	842
The exporter thereof, or his clerk or manager, must make oath that he believes the duties have been fully paid, and that they are the same as mentioned in the account sent by the packing to the shipping officer.	25 Geo. III.	74	13	820
On the exportation thereof, unless where an agent can lawfully be employed, the owner must make oath to his property, and that the goods have been fairly exported, and not relanded; and if he has not a right to the drawback, he must acknowledge, in writing, at the time of passing his entry, whose property it is:—By 27 Geo. III, c. 31, oath may be administered by the officers of excise.	26 Geo. III.	40	18	841
Exported to Guernsey or Jersey, no drawback to be allowed until a certificate is produced of the due landing thereof.	27 Geo. III.	31	25	975
Exporter thereof, one month after the regular exportation, to have a certificate or debenture, entitling him to the amount of the drawback.	26 Geo. III.	40	19	842
Relanded, after shipped for exportation upon drawback, are forfeited, with the vessels, boats, horses, and carriages, employed in landing or removing the same, together with 5 l. per cwt.	25 Geo. III.	74	13	820
Unshipped, landed, or put into any other ship or vessel in Great Britain, (unless through unavoidable accident), after shipped, and security given or tendered for the exportation thereof, are forfeited, over and above the penalty of the bond.	23 Geo. II.	21	31	385
Not to be imported from beyond the seas in any package containing less than 224 pounds, and to be stowed openly in the hold of the ship, on forfeiture thereof, and 50 l. by the master of vessel.	25 Geo. III.	74	15	821
Unshipped to be landed before entry made, and duty paid, are forfeited, together with the boats or vessels, horses, carriages, &c. and 5 l. per cwt.	23 Geo. II.	21	27	383
Illegally imported, may be seized on ship-board by officers of excise.	23 Geo. II.	21	31	385
Penalty for importing candles unlawfully may be stopped by the master out of the mariners wages, if it appear they shipped the same without the master's privity.	23 Geo. II.	21	28	384
	26 Geo. II.	32	8	413

CANDLES, continued.

- Unlawfully imported, or reloaded, if knowingly kept, harboured, or concealed, are forfeited, and 50 l. per cwt.
- Suspected to have been privately made, clandestinely imported, or fraudulently reloaded, if found on board ship, or carrying in any waggon, or other carriage, are forfeited, and 5 l. per cwt.; unless the duty is proved to have been paid or secured.
- Seized as being unlawfully imported, reloaded, or clandestinely made, and not claimed in 20 days,—if in London; notice of the time of hearing, signed by the solicitor, to be fixed up at the Royal Exchange;—if in the country, notice to be proclaimed at the next market town, on the next market day after the expiration of the 20 days.

CAPIAS.

- To be executed by persons named by solicitor of excise or customs;—The form to be observed in such case.
- May issue in the first process for recovery of penalties under the acts relating to British cambric and lawn.
- May issue in the first process against clandestine importers, or receivers of foreign or prohibited goods.
- May issue in the first process against offenders under any law to prevent the clandestine importing or running, or exporting or reloading; customable or prohibited goods.
- May issue in the first process against fraudulent importers, or runners of tobacco stalks or stems.
- May issue in the first process for counterfeiting or forging tobacco or snuff permits, or granting, publishing, or using forged permits, or altering or erasing permits, and the party may be held to bail.
- May issue in the first process for counterfeiting or forging wine permits; or for granting, publishing, or using forged permits, or altering or erasing permits, and the party may be held to bail.
- May issue in the first process for forging, or fraudulently altering certificate of recognizance indorsed on wine permits, in the case of wine restored on recognizance.
- May issue in the first process for counterfeiting or forging permits, or granting, publishing, or using forged permits, or altering or erasing permits, and the party may be held to bail.
- Persons arrested thereby, and confined for want of bail, neglecting to plead to information delivered for the space of one term, judgement may go by default; and if the money is not paid, execution may issue against their bodies and estates, though they continue in prison.

CAPTAIN, *vide* MASTER OF SHIP.

- **CARMAN**, knowingly having in his custody any prohibited or run goods, forfeits treble the value thereof, or for want of distress to be imprisoned, not exceeding three months.

CARRIAGES, *vide* COACHES, *also* HORSES & CARRIAGES.**CARRIER, *vide* CARMAN.****CASKS, *vide* BEER, ENTRY.****CAST PLATE GLASS, *vide* GLASS.****CATALOGUE, *vide* AUCTIONEER.****CERTIFICATE, *vide also* DEBENTURE, PERMIT.**

- Of taking the *oath of office*, to be certified by justice to the next quarter sessions.
- Of taking the *oaths of office, allegiance, &c.* to be entered with the auditor of excise.
- To be given, by commissioners or justices, to officers taking the *oath of office* to qualify themselves for charging hops.
- Of the quantity of *beer* exported as merchandize, to be given by officer.

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23 Geo. II.	21	32	385
23 Geo. II.	21	30	384
23 Geo. II.	21	33	385
9 Geo. II.	35	32	329
4 Geo. III.	37	29	501
7 Geo. III.	43	22	550
8 Geo. I.	18	15	244
14 Geo. III.	86	5	598
14 Geo. III.	86	5	598
5 Geo. III.	43	5	510
29 Geo. III.	68	126	1093
26 Geo. III.	59	41	875
26 Geo. III.	59	41	875
23 Geo. III.	70	12	724
12 Geo. I.	28	27	292
9 Geo. II.	35	21	325
12 Car. II.	23	34	21
12 Car. II.	24	48	31
15 Car. II.	11	27	45
9 Q. Ann.	12	12	138
1 W. & M.	22	1	49
1 Geo. III.	71	5	461

CERTIFICATE *continued.*

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— To be granted to the exporter of <i>bricks & tiles, — candles, — gold & silver wire, — leather, — paper, — soap and starch</i> , in one month after the regular exportation of those commodities.	25 Geo. III.	74	13	820
— To be granted by officer, on request by distiller or brandy dealer, or retailer, for any quantity of <i>spirits</i> sold in entered places.	6 Geo. I.	21	16	229
— Or permit, must be produced to officer, with <i>spirits</i> brought into the stock of a distiller or brandy dealer, or retailer, on forfeiture of the <i>spirits</i> and casks.	6 Geo. I.	21	13	228
— Required to accompany <i>British spirits</i> sent from the locked up warehouses of a distiller for exportation to any other distiller.	9 Geo. II.	23	7	315
— Required to accompany <i>British spirits</i> sent coastways from the locked up warehouses of distillers for exportation.	21 Geo. III.	55	29	698
— Necessary to protect the removal of <i>British spirits</i> coastwise.	2 Geo. III.	5	19	469
— Of <i>British spirits</i> , shipped as merchandize, to be granted by the shipping officer.	2 Geo. III.	5	27	472
— Must be produced under the hand of the shipping officer, to obtain the bounty on <i>British corn spirits</i> exported.	3 Geo. I.	4	17	215
— For the payment of the bounty on <i>British spirits</i> , or other goods exported to Ireland, not to be made out till a certificate of the landing of the goods is produced.	33 Geo. II.	7	7	446
— Necessary to accompany <i>British spirits</i> made for exportation to Scotland, on the removal thereof from one distiller to another.	2 Geo. III.	5	28	473
— Of two commissioners of excise, of the landing <i>British spirits</i> in Scotland, necessary to cancel the exportation bond.	26 Geo. III.	40	19	842
— Of the landing of <i>British spirits</i> sent coastways by export distiller; of the oath of the master to that effect; and of the subsequent exportation of the <i>spirits</i> , must be produced within six months, in order to discharge the bond.	28 Geo. III.	46	52	1011
— Of the due exportation of <i>British spirits</i> shipped as merchandize, to be produced from Ireland in six months, America 18 months, and Europe 15 months, in order to cancel the bond.	28 Geo. III.	46	55	1013
— Of the exportation of <i>British spirits</i> , counterfeited, altered, or knowingly published being altered, &c. penalty 500 l.; to be recovered in the courts at Westminster only.	2 Geo. III.	5	27	472
— To be granted to the exporter of <i>printed calices, linens, &c.</i> in one month after the regular exportation thereof.	33 Geo. II.	9	9	447
— Of the growth of <i>British plantation cocoa nuts</i> , and also of the quantity, &c. to be granted in the colonies, on the requisite proofs; and must be produced in England when the cargo is reported.	33 Geo. II.	9	12	451
— Or certificates with <i>cocoa nuts</i> of the <i>British plantations</i> , to be produced to, and left with the collector of excise at the time of making entry.	25 Geo. III.	74	19	823
— Of the oath respecting the produce, &c. of <i>British plantation cocoa nuts</i> , being forged, &c. or published knowing it to be forged; penalty 200 l.	23 Geo. III.	79	7	740
— Of the growth of <i>British plantation coffee</i> , and also of the quantity, &c. to be granted in the colonies, on the requisite proofs, and produced in England when the cargo is reported.	23 Geo. III.	79	7	740
— Or certificates with <i>coffee</i> of the <i>British plantations</i> , to be produced to, and left with collector of excise at the time of making entry.	23 Geo. III.	79	9	742
— Of the oath respecting the produce, &c. of <i>British plantation coffee</i> being forged, &c. or published knowing it to be forged, penalty 200 l.	5 Geo. II.	24	3	306
— Or warrant, of the receipt of the inland duty, must be produced to the warehouse-keeper of <i>coffee, tea, or cocoa nuts</i> , before delivery thereof for home consumption.	5 Geo. II.	24	3	306
	5 Geo. II.	24	5	307
	10 Geo. I.	10	26	257
	21 Geo. III.	55	10	691

CERTIFICATE, *continued.*

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Or permit, to be given by warehouse-keeper of customs, and signed by officer of excise, for <i>coffee, tea, or cocoa nuts</i> , delivered out of the warehouses for home consumption.	10 Geo. I.	10	26	257
	21 Geo. III.	55	10	691
Or permit, necessary to protect the removal of <i>coffee, tea, cocoa nuts, or chocolate</i> , in any quantity above six pounds.	10 Geo. I.	10	15	256
			16	257
			35	262
Or permit, necessary to accompany <i>coffee, tea, cocoa nuts, or chocolate</i> , into the stock of a dealer.	10 Geo. I.	10	11	254
Or permit, for the removal of <i>tea</i> , to specify distinctly the quantity of black and green.	12 Geo. III.	46	5	572
Or permit, for the removal of <i>tea, coffee, cocoa nuts, or chocolate</i> , to be in force only a limited time.	10 Geo. I.	10	16	257
	12 Geo. III.	46	5	572
	21 Geo. III.	55	27	697
To be granted on the exportation of <i>cocoa nuts or chocolate</i> , after oath made of the payment of the duty.	21 Geo. III.	55	14	693
Of the landing of damaged <i>coffee</i> and <i>cocoa nuts</i> , at the port to which consigned, necessary to cancel the bond.	21 Geo. III.	55	17	694
Of three commissioners of excise, that bond is taken, necessary to authorise the warehouse-keeper to deliver <i>tea</i> for exportation:—But this provision is repealed by 32 Geo. III, c. 9.	21 Geo. II.	14	1	377
	32 Geo. III.	9	1	1148
Of the due exportation of <i>coffee, tea, and cocoa nuts</i> , necessary to cancel bond.	10 Geo. I.	10	26	257
	21 Geo. III.	55	16	694
For cancelling bond given for the exportation of <i>tea</i> to be produced from Ireland in six, and America in 18 months.	21 Geo. II.	14	1	377
For cancelling bond given for due exportation of <i>tea</i> , to be produced from Guernsey and Jersey, in six, and from Gibraltar and the continent of Europe, in 12 months.	29 Geo. III.	59	1	1026
Of conviction for offences against the 17 Geo. III, c. 29, relative to dying or fabricating leaves in imitation of <i>tea</i> , to be returned in the form prescribed to the quarter sessions.	17 Geo. III.	29	9	604
Of the duties charged on <i>cyder</i> , necessary to accompany the removal, to prevent the duties being charged a second time.	6 Geo. III.	14	5	532
			6	
			12	534
	29 Geo. III.	10	22	1024
To accompany <i>cyder or perry</i> sent from the maker to the buyer, by order of any dealer, factor, or retailer.	6 Geo. III.	14	15	534
Of the quantity of <i>cyder or perry</i> exported as merchandize, to be given by the shipping officer.	1 W. & M.	22	1	49
To be granted to the exporter of <i>glass</i> in one month after the regular exportation thereof.	26 Geo. III.	77	3	912
To be granted to the exporter of <i>hops</i> to Ireland in one month after he shall have delivered to the officer a paper describing the hops exported, and made oath that the duties have been paid.	26 Geo. III.	5	2	830
Of the arrival of <i>leather</i> in any creek, &c. by officer of customs;—if false, penalty 100 <i>l.</i>	1 Jac. I.	22	55	14
			56	
To be given to proprietor by justices in session, of the quantum of duty to be repaid for <i>malt</i> destroyed by fire or water.	12 Q. Ann.	2	27	191
	9 Geo. I.	3	35	247
To be given to proprietor by justices in session, of the proportion of duty to be repaid for <i>malt</i> damaged by the sinking of barge.	12 Q. Ann.	2	14	187
	9 Geo. I.	3	35	247
To be given to the proprietor by the commissioners of excise, of the quantum of duty to be repaid for <i>malt</i> destroyed or damaged by fire or water.	9 Geo. I.	3	35	247
Must accompany <i>malt</i> from Scotland, or the malt to be charged with the full English duties.	12 Q. Ann.	2	39	194
	33 Geo. II.	7	11	440
Of <i>malt</i> for exportation, to be delivered by the proprietor to the officer at the port, on forfeiture of 50 <i>l.</i>	12 Geo. I.	4	54	285
Of <i>malt</i> for exportation, to be granted by the officer who attends the measuring out.	12 Geo. I.	4	54	285
Of the sum due to exporters of <i>malt</i> for bounty, to be granted by the excise, and produced to customs.	3 Geo. III.	1	14	482

CERTIFICATE, *continued.*

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— To be granted by officer of customs to the exporter of <i>malt</i> , to enable him to receive the bounty, on his complying with the conditions of the law.	3 Geo. III.	1	14	482
— Necessary to accompany <i>paper</i> when removed from one mill to another to be sized and finished.	21 Geo. III.	24	17	682
— To be given to proprietor of <i>paper, passeboard, &c.</i> by justices in sessions, of the proportion of duty to be repaid for such as is damaged by the sinking of a barge.	24 Geo. III.	18	5	753
— That <i>rum</i> is of the produce of the British plantations, must be produced by the master of ship before it can be admitted as such; but if no certificate, the commissioners of customs, being satisfied, may admit it to entry, as of British plantation produce.	21 Geo. III.	24	18	683
— That bond is taken for the exportation of British plantation <i>rum</i> , necessary to justify the warehouse-keeper in delivering for exportation.	4 Geo. III.	15	21 22	496
— Of the size, content, and marks of the casks, &c. necessary to accompany British plantation <i>rum</i> delivered out of the bonded warehouses for exportation.	33 Geo. II.	28	4	455
— Of the due exportation of British plantation <i>rum</i> to be produced from Ireland in six months, America 18 months, and Europe 15 months, in order to cancel the bond.	33 Geo. II.	28	4	455
— Of the exportation of <i>rum</i> , counterfeited, altered, or knowingly published being altered, &c. penalty 50 l. to be recovered in the courts at Westminster only.	33 Geo. II.	28	9	457
— To be granted by officer, on request, to accompany the removal of <i>sweets</i> that have been charged.	33 Geo. II.	9	9	447
— Necessary to protect the removal of <i>sweets</i> from the stock of a maker into that of a vintner.	33 Geo. II.	28	12	459
— Necessary to accompany <i>sweets</i> into the stock of a dealer.	6 Geo. I.	21	22	231
— Of the payment of the duties on <i>tobacco</i> and <i>snuff</i> must be produced, and indorsed with the weight and plantation, and landing marks and numbers, before the goods are delivered for home trade.	6 Geo. I.	21	22	232
— That bond is taken, must be produced to the officers of customs and excise before <i>tobacco</i> is delivered out of the warehouses for exportation.	21 Geo. III.	55	29	698
— Of the payment of the export duties for Spanish and Portugal <i>tobacco</i> , as well as of bond being taken, must be produced to the officers of customs and excise, before such <i>tobacco</i> is delivered out of the warehouses for exportation.	29 Geo. III.	68	52	1052
— To be granted to the exporter of manufactured <i>tobacco</i> in one month after the regular and actual exportation thereof.	29 Geo. III.	68	44	1049
— Of the landing <i>tobacco</i> in Ireland, necessary before the debenture is paid.	29 Geo. III.	68	44	1049
— Of the due exportation of manufactured <i>tobacco</i> to be produced from Ireland, Guernsey, Jersey, &c. in six months;—Europe, Asia, Africa, or within the freights of Gibraltar, in 12 months;—America, or the British colonies in Africa, in 18 months; and from places beyond the Cape of Good Hope, in 24 months.	8 Q. Ann.	13	18	117
— Of the due landing of unmanufactured <i>tobacco</i> at the port to which consigned, necessary to cancel the bond given for the exportation.	29 Geo. III.	68	136	1098
— For the discharge of bond to export <i>tobacco</i> ,—forging or counterfeiting thereof; or producing or using any forged, counterfeit, or untrue certificate, or conniving at the same, penalty 200 l.	29 Geo. III.	68	49	1050
— That the difference between the out-port and London duties have been paid, necessary to protect above ten gallons of <i>wine</i> in casks, or three dozen in bottles, removing from the country to within 20 miles of the Royal Exchange.	29 Geo. III.	68	137	1098
	27 Geo. III.	13	13	950

CERTIFICATE, *continued.*

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	YEAR & REIGN.	Cha.	Sect.	
— In the case of <i>wine</i> restored on recognizance, to be entered on the back of the permit, that such recognizance is taken.	26 Geo. III.	59	36	873
— Indorsed by justice on permit with <i>wine</i> restored on recognizance,—forging, or fraudulently altering or erasing the same, or knowingly using it being so forged, altered, &c. penalty 500 <i>l.</i>	26 Geo. III.	59	40	875
— To be granted to the exporter of foreign <i>wine</i> in one month after the regular and actual exportation thereof.	26 Geo. III.	59	48	878
— Of the due exportation of foreign <i>wine</i> to be produced, from Ireland, in six months,—Europe in 12,—Africa and America in 18 months,—and from places beyond the Cape of Good Hope, in 24 months, in order to cancel the bond.	26 Geo. III.	59	49	879
— Or other document, not required on the arrival of ships or vessels belonging to the United States of <i>America</i> from thence, nor on clearing out for those parts.	23 Geo. III.	39	1	718
— Of officer appointed by the United States of <i>America</i> , or if no officer, certificate of the magistrate, that goods were duly landed, sufficient to cancel the bond given for the due exportation of the goods.	23 Geo. III.	39	2	718
— Of the governor of the <i>Isle of Man</i> , to accompany goods of the produce of that island imported into Great Britain.	5 Geo. III.	43	11	511
— Of the collector, comptroller, or other chief officer of the revenue in the <i>Isle of Man</i> , to be admitted with goods from thence, in lieu of that of the governor.	20 Geo. III.	42	10	668
— False, granted by chief officer of the revenue in the <i>Isle of Man</i> , to accompany goods into Great Britain, penalty 50 <i>l.</i> and disability.	20 Geo. III.	42	11	668
— To accompany goods from the <i>Isle of Man</i> to Great Britain,—counterfeiting, &c. the same, or knowingly using it so counterfeited, &c. penalty 100 <i>l.</i>	20 Geo. III.	42	11	668
— For the drawback of the duty on <i>goods exported</i> , not to be made out but in the name of the real owner.	26 Geo. III.	40	18	841
— Of the due landing <i>goods exported</i> to Guernsey or Jersey, must be produced before the drawback or bounty is paid:—But by 27 <i>Geo. III, c. 31</i> , beer is excepted.	26 Geo. III.	40	19	842
— For the drawback of the duty on <i>goods exported</i> to Guernsey or Jersey, not to be made out till a certificate is produced of the due landing of the goods:—But by 27 <i>Geo. III, c. 31</i> , beer is excepted.	27 Geo. III.	31	24	975
— Or permit;—counterfeiting, forging, or fraudulently altering, or erasing thereof, or knowingly receiving or using any such, being counterfeited, forged, false, untrue, altered, or erased, penalty 200 <i>l.</i> —Made 500 <i>l.</i> by 23 <i>Geo. III, c. 70.</i>	26 Geo. III.	40	19	842
— Or permit;—granting, or knowingly accepting such, being false or untrue, penalty 200 <i>l.</i> —Made 500 <i>l.</i> by 23 <i>Geo. III, c. 70.</i>	27 Geo. III.	31	24	975
— Of the good fame, sober life, &c. of every new person to be produced under the hand of the parson, &c. before a <i>beer licence</i> be granted him.	22 Geo. III.	68	26	713
— Of the conviction of persons selling <i>beer, ale, &c.</i> without licence, to be sent by the justice to next quarter sessions.	23 Geo. III.	70	10	723
— Of all persons convicted by the justices in London, Westminster, or Southwark, of <i>retailing spirits</i> illegally, to be monthly transmitted to the clerk of the peace, to be entered in the public records.	22 Geo. III.	68	26	713
— Of the clerk of the peace, of any person being, by conviction, disabled to sell <i>beer, cyder, &c.</i> is legal evidence to disable such person from selling <i>spirits</i> .	23 Geo. III.	70	10	723
— Of the judge, testifying the conviction of <i>smuggler</i> , necessary to authorise the payment of the reward of 40 <i>l.</i> to the discoverer.	26 Geo. II.	31	2	408
— Of the name, age, and other particulars of every <i>smuggler</i> , or other offender against the 19 <i>Geo. III, c. 69</i> , who shall be delivered to serve as a soldier or sailor, to be transmitted by the justices to the war office, or admiralty.	29 Geo. II.	12	24	417
	32 Geo. III.	59	1	1167
	26 Geo. II.	31	13	412
	24 Geo. II.	40	17	397
	26 Geo. II.	31	11	411
	8 Geo. I.	18	9	241
	19 Geo. III.	69	16	655

CERTIORARI, *vide also* APPEAL.

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—	Not to supersede execution or proceedings, on order of justices in excise cases.	12 Car. II.	23 36	22
—	Not to remove the judgement or proceedings of commissioners or justices in the case of claimed or unclaimed seizures of candles, soap, or starch.	12 Car. II.	24 50	32
—	Not to remove proceedings after the judgement of justices in sessions, or of commissioners of appeal, under the act imposing a duty on coaches, &c. built for sale.	22, 23 Car. II.	5 14	48
—	Not to remove the judgement of justices in cases relative to coffee, tea, or cocoa nuts.	23 Geo. II.	21 33 40	385 388
—	Not to remove the judgement of justices under 17 Geo. III, c. 29, relative to dying or fabricating leaves in imitation of tea.	25 Geo. III.	49 9	801
—	Not to remove proceedings of justices under <i>hide</i> acts.	10 Geo. I.	10 42	263
—	Not to set aside the determination of justices in sessions, on appeals in malt cases.	17 Geo. III.	29 9	604
—	Not to remove the judgement of commissioners, or justices, in respect to seizures of spirits, whether from persons known or unknown.	9 Q. Ann.	11 47	134
—	Not to remove the judgement of commissioners, or justices, in respect to seizures of sweets removed without certificate.	12 Q. Ann.	2 37	193
—	Not to remove the judgement of justices in respect to vessels, boats, horses, or carriages, seized for being employed in removing smuggled goods.	6 Geo. I.	21 20 21	230 232
—	Not to reverse the judgement of justices in the case of cattle, carriages, or boats, seized by the customs.	6 Geo. I.	21 22	232
—		8 Geo. I.	18 16	244
—		24 Geo. III.	47 30	787

CHANDLER, *vide* CANDLES.CHARGE, *vide also* CHARGES.

—	Copy of, not required to be delivered to any trader, unless demanded in writing.	12 Geo. I.	28 30	294
—	Copy of, to be left by officer with brewer, or retailer of beer.	12 Car. II.	23 19	18
—	Copy of, to be left by officer, if demanded, with maker of bricks & tiles.	12 Car. II.	24 33	24
—	Copy of, to be left by officer, if demanded, with chandler.	15 Car. II.	11 5	38
—	Copy of, to be left by officer, if demanded, with printer, painter, &c. of calicoes, linens, silks, &c.	7 & 8 W. III.	30 25	73
—	Copy of, to be left by officer with distiller.	24 Geo. III.	24 11	759
—	Copy of, to be left by officer, if demanded, with glassmaker.	8 Q. Ann.	9 10	113
—	Copy of, to be left by officer, if demanded, with hop planter.	10 Q. Ann.	19 75	160
—	Copy of, to be left by officer, if demanded, with maltster.	12 Car. II.	23 19	18
—	Copy of, to be left by officer, if demanded, with paper maker.	12 Car. II.	24 33	24
—	Copy of, to be left by officer, if demanded, with paper stainer.	19 Geo. II.	12 9	363
—	Copy of, to be left by officer, if demanded, with starchmaker.	9 Q. Ann.	12 11	138
—	Copy of, to be left by officer, if demanded, with soapmaker.	12 Q. Ann.	2 4	186
—	Copy of, to be left by officer, with tanner, tawer, oil-dresser, and parchment-maker.	10 Q. Ann.	19 48	154
—	Copy of, to be left by officer, if demanded, with wire-drawer.	21 Geo. III.	24 13	681
—		10 Q. Ann.	19 48	154
—		10 Q. Ann.	26 14	173
—		10 Q. Ann.	19 12	145
—		9 Q. Ann.	11 20	128
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CHARGES, *vide also* CHARGE.

—	Of managing, levying, collecting, paying, and accounting for the duties of excise, may be deducted.	4 Q. Ann.	6 17	102
—	Of keeping tobacco or snuff, and selling the same for the duties, may be paid out of the produce of the sale.	29 Geo. III.	68 55	1054
—	Of conveying wine to the warehouses, and of keeping and selling the same for the duties, may be deducted out of the produce of the sale.	26 Geo. III.	59 4	858
—	Of prosecuting at sessions, smugglers, and other offenders against the 19 Geo. III, c. 69, to be paid out of the revenue.	19 Geo. III.	69 11	654

CHARGES, continued.

Of prosecuting ships or goods by the *customs*; if not condemned, or if the produce of the sale be not sufficient, may be paid by order of the commissioners out of any branch of the revenue applicable to the payment of incidents.

Of officers, to be considered in the mitigation of penalties.

Of taking, keeping, and selling goods distrained by justices warrant for penalties, may be received, or deducted, by the officer.

Of officers, attending the shipping of *beer* or *cyder* for exportation, not exceeding three-pence per tun, to be deducted out of the drawback of duty.

CHIEF OFFICE of EXCISE.

The limits thereof include the cities of London and Westminster, Borough of Southwark and suburbs, and parishes within the bills of mortality; and (by 24 *Geo. II.*, c. 40), the parish of Saint Mary le Bon.

To be continued in the city of London, or within ten miles thereof, to which all other offices are to be subordinate.

To be managed by officers appointed by the King, two of whom are commissioners for the management of the receipt, &c.

To be attended, and the accounts thereof kept by a comptroller appointed by the King.

To be kept open from eight till twelve, and from two till five;—but by 23 *Geo. II.*, c. 26, office to be kept open from eight till two.

Informations for offences committed within the limits thereof, to be heard and determined by the commissioners, or major part;—but by 1 *Geo. II.*, c. 16, such informations may be heard and determined by three commissioners.

Complaints of overcharge, within the limits thereof, to be heard and determined by three of the commissioners.

CHOCOLATE, vide also COCOA NUTS.

Ready made, and cocoa paste, prohibited to be imported, on forfeiture thereof, and double value.

Dealer therein, to take out, and pay duty for a licence annually, on forfeiture of 20 l.

Can be sold by virtue of one licence, in the house or place only where the party dwelt when taken out.

One licence sufficient for partners carrying on business in one house or shop.

Dealer therein, to cause the words "Dealer in Chocolate" to be painted over the door of his shop, on forfeiture of 200 l.

Dealer therein, or other, not having made entry at the excise office, having the words "Dealer in Chocolate" painted over his door, forfeits 50 l.

Dealer therein, buying of any person other than a dealer, having the words "Dealer in Chocolate" painted over his door, forfeits 100 l. except at customs or excise sales, &c.

Bought by any person, not being a dealer, of any person not having the words "Dealer in Chocolate" painted over his door, except at customs or excise sales, subjects the buyer to the penalty of 10 l.;—and seller, within 20 days, and before information laid, discovering the buyer, exonerates himself.

A publican, or brandy dealer, having above six pounds in his custody, is deemed a seller thereof.

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22, 23 Car. II.	5	8	47
23 Geo. II.	21	38	388
27 Geo. II.	20	1 2	414
1 W. & M.	22	1	49
1 Geo. III.	7	5	461
12 Car. II.	23	34	21
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12 Car. II.	23	32	21
12 Car. II.	24	46	29
5, 6 W. & M.	20	16	67
9, 10 W. III.	44	43	82
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12 Car. II.	24	46	29
5, 6 W. & M.	20	16	67
12 Car. II.	23	24	21
12 Car. II.	24	48	31
23 Geo. II.	26	12	389
12 Car. II.	23	31	20
12 Car. II.	24	45	27
9 Q. Ann.	11	38	132
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1 Geo. II.	16	4	296
10 Geo. I.	10	2	251
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20 Geo. III.	35	16	665
20 Geo. III.	35	16	665
19 Geo. III.	69	18	656
19 Geo. III.	69	21	657
19 Geo. III.	69	19 20	657
19 Geo. III.	69	22	658
11 Geo. I.	30	4	266

CHOCOLATE, *continued.*

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— Maker thereof, or dealer therein, must, before he receives any, make entry in writing at the next office of excise, of his rooms, shops, or places, for making or keeping, on forfeiture of 200 l.	10 Geo. I.	10	10	254
— Not to be sold, or exposed to sale, but in some entered shop or place, on forfeiture thereof, and treble value.	10 Geo. I.	10	14	256
— Dealer therein, must permit officer at all times by day, to enter and take account, on forfeiture of 100 l.	10 Geo. I.	10	12	255
— Dealer therein, not to bring in without giving notice, and producing an authentic permit or certificate to the officer, on forfeiture of the goods, and treble value.	10 Geo. I.	10	11	254
— Dealer therein, fraudulently concealing, forfeits the goods, and treble the value.	10 Geo. I.	10	39	263
— Dealer therein, must enter each night, in one book, all sold or consumed in the day, in quantities under six pounds; and in another book, all sold in quantities above six pounds, on forfeiture of 100 l.	10 Geo. I.	10	35	262
— Dealer therein, not to have more than one entry book of each sort at a time.	10 Geo. I.	10	35	262
— Dealer therein, must leave his entry books open to the inspection of the officer; and return them upon oath, when filled up; refusal, neglect, or false entry, penalty 100 l.	10 Geo. I.	10	35	262
— Dealer therein, upon oath of suspicion, may be summoned by two commissioners in London, or one justice in the country, to make oath to his entry books;—refusing, penalty 20 l.	11 Geo. I.	30	12	269
— Dealer therein, selling above six pounds, entitled, on request, to a permit or certificate to protect the removal.	10 Geo. I.	10	15	256
— Exceeding six pounds, removing without permit, forfeited.	10 Geo. I.	10	16	257
— Permit for the removal thereof to be in force only a limited time.	10 Geo. I.	10	16	257
— Dealer therein, must keep just scales and weights, and assist the officers in using the same, on forfeiture of 100 l.	21 Geo. III.	55	27	697
— Dealer therein, fraudulently using unjust, or insufficient scales or weights, forfeits 100 l.	10 Geo. I.	10	12	255
— Dealer therein, putting any substance into his stock to be weighed, to prevent the officer from taking a true account, or obstructing or impeding the officer by any art or contrivance, forfeits 100 l.	10 Geo. III.	44	1	569
— Dealer therein, using unjust, or insufficient scales or weights in weighing his stock, forfeits the scales or weights, which may be seized by the officer.	26 Geo. III.	77	8	916
— Liable to forfeiture, may be seized on board ship by officer of excise.	28 Geo. III.	37	15	993
— Suspected to be concealed, may, in the day, (or night with constable), be searched for and seized, under a warrant of two commissioners in London, or of one justice in the country;—obstructing, penalty 100 l.	11 Geo. I.	30	1	265
— Seized and warehoused, may, on payment of duty, be put up in stamped papers.	10 Geo. I.	10	13	255
— Seized and condemned for unlawful importation, the seizing officer entitled to one third of the produce of the sale.	11 Geo. I.	30	22	272
— Seized, and which cannot be sold for 1 s. a pound, to be destroyed, and officer to be rewarded, not exceeding 6 d. a pound.	21 Geo. III.	55	18	694
— Made from cocoa nuts which have paid the duties, may be exported, upon bond not to re-land.	21 Geo. III.	55	19	695
— Exported, the stamp to be previously taken off.	21 Geo. III.	55	12	692
— Exported, oath to be made that the inland duty on the cocoa nuts from which it was made, has been paid, before the debenture can be granted.	21 Geo. III.	55	13	693
	21 Geo. III.	55	15	693
	21 Geo. III.	55	14	693

CHOCOLATE, continued.

- Damaged, and not worth 1 s. a pound, not to be sold for home consumption, but may be exported, upon bond not to reland.
- Relanded after exported upon bond, is forfeited.
- Not to be shipped for exportation from the *Isle of Man*, on forfeiture of the goods, ship, tackle, &c.
- Obstructing or molesting officer in seizing the same, rescuing or slaving, or attempting either after seized, penalty 50 l.
- As a liquor, not to be sold or retailed without licence, by order of the general sessions of peace.

CHURCH RATES, *vide* PARISH RATES.**CHURCHWARDEN, *vide* PENALTY, POOR of PARISH.**

CHYMIST may use spirits in the preparation of medicines without subjecting himself to the penalties, &c. for retailing.

CITY, *vide* MARKET TOWN.**CLARKE's HYDROMETER, *vide* HYDROMETER.****CLAIMER, *vide* also ONUS PROBANDI, SHIPS.**

- Of British spirits seized removing by permit, must prove, by two competent witnesses, that they are of the sort specified in the permit.
- Of candles, soap, or starch, seized, must prove the payment of the duties.
- Of cambric and lawn seized, must prove where the goods were manufactured.
- Of coffee, tea, or cocoa nuts, seized, must prove the payment of the duties.
- Of cotton stuffs seized as foreign, must prove where they were manufactured.
- Of leather gloves seized as foreign, must prove where they were manufactured.
- Of tobacco, snuff, &c. seized removing under colour of permit, must prove, by two competent witnesses, that it is the same as mentioned in the permit.
- Of foreign goods seized, must prove the payment of the duty.
- Of any exciseable goods seized, must prove the payment of the duties.
- Of goods, ships, or vessels, in the exchequer, must claim in his own name, describe his residence and profession, and, if resident in London, make oath of his property before one of the barons;—if not so resident, his attorney must make oath that he is legally authorized to enter such claim, and that it is in the name of the real owner;—false oath punishable as corrupt perjury.
- Of goods, ships, or vessels, prosecuted in the superior courts, to give security in 60 l. within the time usually limited, to answer the costs, or the goods, &c. to be adjudged forfeited.
- Of goods, ships, or vessels, in the superior courts, must, if resident in Great Britain, give security, himself and two others in 100 l. to answer the costs;—if not so resident, the attorney must be bound with two other securities in the like penalty.
- Of ship or vessel seized for smuggling, though he obtain a verdict, he is not entitled to costs if the judge certify probable cause.
- Of goods, ships, vessels, cattle, or carriages seized, though he obtain a verdict, he is not entitled to costs if the judge certify probable cause.

CLEARANCE.

- Of ships or vessels;—goods found on board after, and not having paid duty, the master, &c. forfeits 100 l.
- Not to be granted for exporting any goods to the *Isle of Faro*, which are prohibited to be used in Great Britain.

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9 Geo. II.	23	12	317
16 Geo. II.	8	12	350
26 Geo. III.	73	44	901
23 Geo. II.	21	30	384
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4 Geo. III.	37	31	502
7 Geo. III.	43	24	551
10 Geo. I.	10	28	259
14 Geo. III.	72	14	591
6 Geo. III.	19	4	538
29 Geo. III.	68	113	1083
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23 Geo. III.	70	35	732
24 Geo. III.	47	36	790
3 Geo. III.	22	8	494
24 Geo. III.	47	37	790
19 Geo. II.	34	16	374
23 Geo. III.	70	29	731
26 Geo. III.	40	31	844
26 Geo. III.	59	57	882
28 Geo. III.	37	24	997
13, 14 Car. II.	11	5	35
5 Geo. III.	43	31	524

CLERK to JUSTICES.

- May take a fee, not exceeding 2s. 6d. for providing ale licence.
- May take an extra fee of 18d. for the clerk of the peace, for registering alehouse-keepers recognizance.

COACHES.

- And other carriages,—what description thereof are liable to the duty on carriages built for sale.

- Maker thereof must take out, and pay duty for, a licence annually, on forfeiture of 10 l.

- Maker thereof cannot, by virtue of one licence, carry on business in any other houses or places than those in which it was carried on at the time the licence was taken out.

- Makers thereof, being partners, and carrying on business in one house or place, one licence sufficient.

- Maker thereof dying, the business may be carried on under his licence by the executors or administrators, or by his wife or child.

- Maker thereof to deliver an account, on oath, every six weeks, of the number and kind of carriages built and sold within that period, on forfeiture of 20 l.

- Maker thereof to pay the duty for carriages built and sold, every six weeks, on forfeiture of 20 l.

- Maker thereof may be proceeded against in a summary way.

- Information for offences against the law relative to coach-makers, must be exhibited on oath.

- Maker thereof may appeal from the judgement of the commissioners, to the commissioners of appeals; or from the judgement of the justices, to the justices in sessions.

COASTWAYS.

- Goods so carried not to be landed until the cocquet is delivered to the officer of customs, and a sufferance obtained, on forfeiture of the value thereof.

- Foreign goods so carried, not to be landed but in presence of an officer of customs, on forfeiture thereof, or the value.

- Exciseable liquors so carried by coast cocquet, (except beer, cyder, perry, and metheglin), must be entered with officer of excise before landed, on forfeiture of double value.

- British spirits may be so sent for exportation, from the locked up warehouses of distillers, on giving bond for the due landing.

- British spirits so carried to be afterwards exported, must, on landing, be immediately secured by the officer of excise in a warehouse to be provided by the persons to whom sent.

- Candies, soap, and starch, so carried, are forfeited, unless accompanied with a regular cocquet.

- Cyder so carried,—the master of ship, barge, &c. must, within three days after arrival at the place of delivery, give the excise officer an account, in writing, of the quantity, and the names, and residence, of the persons by and to whom sent, on forfeiture of 20 l.

- Cyder so carried, must be landed within 21 days after arrival at the place of delivery, on forfeiture thereof.

- Ship or vessel may be boarded within the limits of any port, and rummaged by officer of excise or customs;—obstructing, penalty 100 l.

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25 Geo. III.	49	2	799
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25 Geo. III.	49	4	800
25 Geo. III.	49	5	800
25 Geo. III.	49	8	801
25 Geo. III.	49	8	801
25 Geo. III.	49	9	801
25 Geo. III.	49	9	801
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15 Car. II.	11	18	43
2 Geo. III.	5	27	472
2 Geo. III.	5	27	472
23 Geo. II.	21	29	384
6 Geo. III.	14	8	532
6 Geo. III.	14	8	532
9 Geo. II.	35	29	328

COASTWAYS, *continued*.

- Foreign spirits not to be carried from one part of the *Isle of Man* to another, but in ships of 100 tons, and casks of 60 gallons, (except two gallons for each seaman), on forfeiture of the goods, ship, &c.
- Wine not to be carried from one part of the *Isle of Man* to another, but in ships of 100 tons, and casks of 25 gallons, on forfeiture of the goods, ship, &c.
- Goods so carried in the *Isle of Man*, are subject to the same securities, rules, penalties, &c. as goods carried coastways in Great Britain.

COCOA NUTS.

- The inland duty thereon discontinued from the 15th September 1784, to the 10th May 1787.
- All the powers, rules, regulations, penalties, forfeitures, &c. relative to the duty thereon, in force at the time of passing the act 24 Geo. III. c. 38, re-enacted.
- Of the growth of any foreign country, (unless exported from Great Britain), not to be taken in at, nor landed in any British plantation in America, on forfeiture of the goods, and 200 l.
- Not to be shipped from the British plantations in America until the planter, or his agent, has made oath before two justices, that they are the produce of his plantation;—The affidavit must afterwards be produced to the collector, comptroller, or naval officer, at the port of loading, and oath made, that the cocoa nuts are the same as mentioned therein.
- When shipped at the British plantations in America, the master of ship, before clearing, must take a certificate from the customs of the quantity, and of the proofs made; and must make oath, that he has not, nor will receive any other cocoa nuts on board, before he makes his report in England.
- Not to be imported from the British plantations in America without regular certificates of their being of the growth and produce of, and shipped from those plantations.
- Of the British plantations, when reported, master of the ship must produce the plantation certificates, and make oath, that the cocoa nuts on board are the same as mentioned therein.
- Person convicted of making false oath relative to the produce, or to the shipping thereof, forfeits 200 l. and may be imprisoned 12 months.
- Of the growth and produce of the island of Dominica, may be imported either in or out of the hulk.
- To be entered with customs on the importation thereof.
- Of the British plantations in America, as soon as entered with the customs to have a distinguishing mark put thereon.
- Must be entered with the excise, and landed within 30 days after reported, on forfeiture thereof.
- Of the British plantations in America, when entered with the collector of excise, the plantation oaths and certificates must be produced to, and left with him.
- Upon the importation, and entry thereof, to be deposited in warehouses provided by the importers, and approved by the commissioners of customs.
- To be secured in warehouses, under the locks of the proprietors and excise officers.
- Imported, and not entered and warehoused, forfeited, together with the horses, carriages, &c. used in carrying the same.
- A true account thereof to be entered by the respective warehouse-keepers, in books to be kept for the purpose, of all received and delivered, distinguishing to whom delivered, and whether for home consumption or exportation.

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27 Geo. III.	31	26	975
23 Geo. III.	79	8	741
23 Geo. III.	79	7	740
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23 Geo. III.	79	9	742
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10 Geo. I.	10	26	257
21 Geo. III.	55	10	691
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	YEAR & REIGN.	Chap.	Section.	
Accounts thereof, kept by the warehouse-keepers, to be sworn to once in six months.	10 Geo. I.	10	29	259
Not to be delivered out of the warehouses for home consumption, but upon the production of a warrant that the inland duty is paid.	10 Geo. I.	10	26	257
	21 Geo. III.	55	10	691
Delivered out of the warehouses for home consumption, to be accompanied by a permit, granted by the warehouse-keeper of customs, and signed by the officer of excise.	10 Geo. I.	10	26	257
	21 Geo. III.	55	10	691
Delivered by the warehouse-keepers illegally, subjects them to the forfeiture of their employment, and 100 l.	10 Geo. I.	10	29	259
Deposited in warehouses, may, at all reasonable times, be viewed, sorted, &c. by the proprietors, in presence of officer, who must attend for the purpose.	10 Geo. I.	10	30	260
While in warehouses where first deposited, may be garbled and separated to make them merchantable.	10 Geo. I.	10	26	257
	21 Geo. III.	55	10	691
The garble thereof to be removed out of the warehouses and burnt, by direction of the commissioners.	21 Geo. III.	55	11	692
Unshipped or landed before the duties are paid or secured, forfeited, and persons assisting, or to whose hands the same shall knowingly come, forfeit treble the value.	27 Geo. III.	31	9	969
A publican, or brandy dealer, having above six pounds in his custody, deemed a seller thereof.	11 Geo. I.	30	4	266
Dealer therein, before he receives any into his custody, must make entry, in writing, at the next office of excise, of his warehouses, rooms, shops, or other places for keeping, on forfeiture of 200 l.	10 Geo. I.	10	10	254
Not to be sold, or exposed to sale, but in some entered shop or place; or warehouse approved by customs, on forfeiture thereof, and treble value.	10 Geo. I.	10	14	256
Dealer therein, to cause the words "Dealer in Cocoa Nuts" to be painted over the door of his shop, on forfeiture of 200 l.	19 Geo. III.	69	18	656
Dealer therein, or other, not having made entry at the excise office, having the words "Dealer in Cocoa Nuts" painted over his door, forfeits 50 l.	19 Geo. III.	69	21	657
Dealer therein, buying of any person other than a dealer, having the words "Dealer in Cocoa Nuts" painted over his door, forfeits 100 l. except from the original warehouses, or at India company's, customs, excise, or salvage sales, &c.	19 Geo. III.	69	19 20	657
Bought by any person, not being a dealer, of any person not having the words "Dealer in Cocoa Nuts" painted over his door, except at original warehouses, or at customs or excise sales, &c. subjects the buyer to the penalty of 10 l.;—and the seller, within 20 days, and before information laid, discovering the buyer, exonerates himself.	19 Geo. III.	69	22	658
Dealer therein, must permit officer, at all times by day, to enter and take account, on forfeiture of 100 l.	10 Geo. I.	10	12	255
Dealer therein, must keep just scales and weights, and assist the officers in using the same, on forfeiture of 100 l.	10 Geo. I.	10	12	255
Dealer therein, using false or unjust scales or weights in weighing his stock, forfeits 100 l.	10 Geo. III.	44	1	569
Dealer therein, putting any substance into his stock to be weighed, or by other art or contrivance preventing the officer from taking a true account, forfeits 100 l.	26 Geo. III.	77	8	916
Dealer therein, using unjust or insufficient scales or weights in weighing his stock, forfeits the scales or weights, which may be seized by the officer.	28 Geo. III.	37	15	993
Dealer therein, not to bring in without giving notice, and producing an authentic permit or certificate to the officer, on forfeiture of the goods, and treble value.	10 Geo. I.	10	11	254
Dealer therein, not to sell or deliver out less than 28 lb. at one time, on forfeiture of 20 l.	12 Geo. I.	28	29	293

COCOA NUTS, *continued.*

	A C T S.			Page.
	YEAR & REIGN.	Cha.	Sect.	
Dealer therein, selling above six pounds, is entitled, on request, to a permit or certificate, to protect the same on removal.	10 Geo. I.	10	15	256
Exceeding six pounds, removing without permit, forfeited.	10 Geo. I.	10	16	257
Permits for the removal thereof, to be in force only a limited time.	10 Geo. I.	10	16	257
Permits for the removal thereof, to express the time they are to be in force, as well for removing out of the stock of the person from whom, as delivering into the stock of the person to whom sent.	21 Geo. III.	55	27	697
Dealer therein, taking out permit, and not sending away the goods, nor returning the permit within the time of its limitation, forfeits treble the value; and the goods also, if on taking stock there shall not appear a sufficient decrease to answer the permit.	11 Geo. I.	30	10	268
Dealer therein, taking out permit, and not sending away the goods, nor returning the permit within the time limited for removing the goods out of stock, forfeits treble the value; and the goods also, if on taking stock there shall not appear a sufficient decrease to answer the permit.	21 Geo. III.	55	27	697
Not being received into the stock of the person to whom sent within the time limited in the permit, to be considered as removed without permit;—but on proof of unavoidable delay, the court before whom the matter is brought, may restore the goods.	21 Geo. III.	55	27 28	697 698
Dealer therein, or other person, concealing or forging, or fraudulently altering or erasing any permit or certificate; or knowingly receiving, publishing, or using any counterfeited, forged, false, untrue, altered, or erased permit or certificate, penalty 200 <i>l.</i> —Made 500 <i>l.</i> by 23 Geo. III, c. 70.	22 Geo. III.	68	26	713
	23 Geo. III.	70	10	723
Dealer therein, having an increase in his stock above what the officer found on the last preceding survey, such increase to be deemed brought in without permit, and an equal quantity is forfeited, and the dealer incurs the penalty of 20 <i>l.</i>	21 Geo. III.	55	29	698
Dealer therein, fraudulently concealing, forfeits the goods, and treble the value.	10 Geo. I.	10	39	263
Dealer therein, to keep an account of all cocoa nuts sold or delivered in parcels of 28 pounds or upwards, and of the name and abode of the persons to whom sold or delivered, and must permit officer to peruse and take copies thereof, on forfeiture of 20 <i>l.</i>	12 Geo. I.	28	29	293
Dealer therein, must enter each night, in one book, all sold or consumed in the day in quantities under six pounds, and in another book, all sold in quantities above six pounds, on forfeiture of 100 <i>l.</i>	10 Geo. I.	10	35	262
Dealer therein, not to have more than one entry book of each sort at a time.	10 Geo. I.	10	35	262
Dealer therein, must leave his entry books open to the inspection of the officer, and return them upon oath when filled up;—refusal, neglect, or false entry, penalty 100 <i>l.</i>	10 Geo. I.	10	35	262
Liable to forfeiture, may be seized on board ship by officer of excise.	11 Geo. I.	30	1	265
Suspected to be concealed, may, by day, (or night with constable), be searched for and seized under a warrant of two commissioners in London, or of one justice in the country;—obstructing, penalty 100 <i>l.</i>	10 Geo. I.	10	13	255
Seized, the proof of the payment of the duty lies on the claimer.	10 Geo. I.	10	28	259
	12 Geo. I.	28	8	289
Seized and condemned for unlawful importation, the seizing officer entitled to one third of the produce.	21 Geo. III.	55	18	694
Seized, and which cannot be sold for 1 <i>s.</i> a pound, to be destroyed, and officer to be rewarded, not exceeding 6 <i>d.</i> a pound.	21 Geo. III.	55	19	695

COCOA NUTS, continued.

— Palls thereof, not to be imported on forfeiture, and double value.

— The shells or husks thereof, prohibited to be imported.

— The shells or husks thereof, being seized and condemned, are to be destroyed or disposed of as any three commissioners shall direct; and the seizing officer to be rewarded, not exceeding 20s. per cwt.

— May be delivered out of the warehouses for exportation, upon bond not to re-land.

— Entered and warehoused, may be exported upon bond, free of the inland duties.

— Damaged, and which cannot be sold for 1s. per lb.—not to be used for home consumption, but may be exported on bond; which may be cancelled on certificate of the landing of the goods at the port to which consigned.

— Re-landed, after exported upon bond, forfeited.

— Obstructing or molesting officer in seizing thereof, or rescuing or slaving after seized, penalty 50 l.

— Assaulting or obstructing officer in seizing thereof; or rescuing, destroying or damaging the same, or the package, after seized, persons so offending may be arrested, taken before one justice, and committed for trial at the next quarter sessions.

— Inspector of the accounts thereof, to be appointed by the commissioners.

COCQUET, vide also COASTWAYS.

— Goods brought coastwise not to be landed until cocquet produced, and a sufferance obtained from the customs, on forfeiture of the value thereof.

— Exciseable liquors, (beer, cyder, perry, and metheglin, excepted), brought by coast cocquet, must be entered with officer of excise before landed, on forfeiture of double value.

— Necessary to protect candles, soap, or starch, carried coastwise.

— To be taken, properly indorsed, and delivered to the searcher of the customs, before unmanufactured tobacco is shipped for exportation.

— With goods shipped for exportation, must be produced to the officers of customs, if demanded, within four leagues of the coast, on forfeiture of 100 l.

— Not to be granted, for exporting any goods to the Isle of Faro, which are prohibited to be used in Great Britain.

COCULUS INDICÆ, vide BEER.**COFFEE.**

— The inland duty thereon, discontinued from the 15th September 1784, to the 10th May 1787.

— All the powers, rules, regulations, penalties, forfeitures, &c. relative to the duty thereon, in force at the time of passing the act 24 Geo. III, c. 38, re-enacted.

— Not to be shipped from the British plantations in America, until the planter, or his agent, has made oath before two justices, that it is the produce of his plantation;—The affidavit must afterwards be produced to the collector, comptroller, or naval officer at the port of lading, and oath made that the coffee is the same as mentioned therein.

— When shipped in the British plantations in America, the master of ship, before clearing, must take certificates from the customs of the quantity, and of the proofs made, and must make oath, that he has not, nor will receive any other coffee on board before he makes his report in England.

— Not to be imported from the British plantations in America without regular certificates of its being of the growth and produce of, and shipped from those plantations.

A C T S.			
YEAR & REIGN.	4 C	5 A	6 S.
10 Geo. I.	10	2	251
4 Geo. II.	14	12	304
4 Geo. II.	14	12	304
10 Geo. I.	10	26	257
21 Geo. III.	55	12	692
23 Geo. III.	11	6	716
21 Geo. III.	55	17	694
21 Geo. III.	55	13	693
10 Geo. I.	10	40	263
19 Geo. III.	69	10	654
10 Geo. I.	10	29	259
8 Geo. I.	18	18	245
15 Car. II.	11	18	43
23 Geo. II.	21	29	384
29 Geo. III.	68	39	1046
26 Geo. III.	40	17	840
5 Geo. III.	43	31	524
24 Geo. III.	38	52	768
27 Geo. III.	13	F.	941
27 Geo. III.	31	26	975
5 Geo. II.	24	3	306
5 Geo. II.	24	3	306
5 Geo. II.	24	3	306

COFFEE, *continued*.

A C T S.			
YEAR & REIGN.	Cha.	Sect.	Page.
Person convicted of making false oath relative to the produce, or to the shipping thereof, forfeits 200 l. and may be imprisoned 12 months.	5 Geo. II.	24	5 307
Of the British plantations in America, when reported, master of the ship must produce the plantation certificates, and make oath that the coffee on board is the same as mentioned therein.	5 Geo. II.	24	3 306
Of the growth and produce of the British plantations in America, may be imported in the hulk.	13 Geo. III.	73	2 584
Of the growth and produce of the Isle of Dominica, may be imported either in or out of the hulk.	13 Geo. III.	73	2 584
Imported in the hulk,—an allowance of seven per cent. to be made in charging the duties.	13 Geo. III.	73	3 584
Not to be imported but in packages containing at least 112 lbs. each, and to be stowed openly in the ship's hold, on forfeiture thereof.	5 Geo. III.	43	34 525
Must be entered with customs on the importation thereof.	23 Geo. III.	79	4 739
Of the British plantations in America, as soon as entered with customs, to have a distinguishing mark put thereon.	10 Geo. I.	10	26 257
(Except imported by the East India company), must be entered with the excise, and landed within 30 days after reported, on forfeiture thereof.	5 Geo. II.	24	3 306
Of the British plantations in America, when entered with the collector of excise, the plantation oaths and certificates must be produced to, and left with him.	5 Geo. III.	43	35 525
Upon the importation and entry thereof, to be deposited in warehouses provided by the importers, and approved by the commissioners of customs.	36 526		
To be secured in warehouses under the locks of the proprietors and excise officers.	5 Geo. II.	24	3 306
Imported, and not entered and warehoused, forfeited, together with the horses, carriages, &c. used in carrying the same.	10 Geo. I.	10	26 257
Deposited in warehouses, may, at all reasonable times, be viewed, sorted, &c. by proprietor, in presence of officer, who must attend for the purpose.	10 Geo. I.	10	30 260
While in warehouses where first deposited, may be garbled and separated to make it merchantable.	10 Geo. I.	10	27 259
Not to be delivered out of the warehouses for home consumption, but upon the production of a warrant that the inland duty is paid.	10 Geo. I.	10	30 260
Not to be delivered out of the warehouses for exportation, but upon security not to reland.	10 Geo. I.	10	26 257
Not to be delivered out of the warehouses to a dealer in less quantity than one hundred weight, unless deposited or sold in a less parcel.	10 Geo. I.	10	30 260
Delivered out of the warehouses for home consumption, to be accompanied by a permit, granted by the warehouse-keeper of customs, and signed by the officer of excise.	10 Geo. I.	10	34 261
A true account thereof, to be entered by the respective warehouse-keepers, in books to be kept for the purpose, of all received and delivered, distinguishing to whom delivered, and whether for home consumption or exportation.	10 Geo. I.	10	26 257
Account thereof, kept by the warehouse-keepers, to be sworn to once in six months.	10 Geo. I.	10	29 259
Delivered by the warehouse-keepers illegally, subjects them to the forfeiture of their employment, and 100 l.	10 Geo. I.	10	29 259
For sale, must be roasted at houses provided by the commissioners of excise, and no where else.	10 Geo. I.	10	31 260
Roasters to be appointed, and materials provided by commissioners;—but dealers may employ their own roasters if they please.	33 261		
	10 Geo. I.	10	31 260
		32	261

COFFEE, *continued.*

	A C T S.			
	YEAR & REIGN.			
Roasted at publick roasting houses, by publick roasters, to pay, not exceeding 8s. per hundred;—by private roasters, 3s. per hundred.	10 Geo. I.	10	31 32	261 261
Not to be roasted with water, greafe, butter, &c. to prejudice the same; nor is any dealer therein knowingly to buy or sell coffee so roasted, on forfeiture of 20 l.	5 Geo. I.	11	23	223
Not to be roasted with, nor the weight thereof to be increased by, butter, greafe, water, &c.; nor is any dealer therein knowingly to buy or sell coffee so mixed, on forfeiture of 100 l.	11 Geo. I.	30	9	267
Roaster, or officer appointed to attend the roasting houses, neglecting to give due attendance, forfeits, for the first offence, 10 l. and for the second, 20 l. and his employment.	10 Geo. I.	10	34	261
A publican, or brandy dealer, having above six pounds in his custody, deemed a seller thereof.	11 Geo. I.	30	4	266
Dealer therein, must take out, and pay duty for, a licence annually, on forfeiture of 20 l.	20 Geo. III.	35	14 15	665 665
Can be sold by virtue of one licence, in the house or place only where the party dwelt when taken out.	20 Geo. III.	35	16	665
One licence sufficient for partners carrying on business in one house or shop.	20 Geo. III.	35	16	665
Dealer therein, before he receives any into his custody, must make entry, in writing, at the next office of excise, of his warehouses, rooms, shops, or other places for keeping, on forfeiture of 200 l.	10 Geo. I.	10	10	254
Not to be sold, nor exposed to sale, but in some entered shop, or place; or warehouse approved by customs, on forfeiture thereof, and treble value.	10 Geo. I.	10	14	256
Dealer therein, to cause the words "Dealer in Coffee" to be painted over the door of his shop, on forfeiture of 200 l.	19 Geo. III.	69	18	656
Dealer therein, or other, not having made entry at the excise office, having the words "Dealer in Coffee" painted over his door, forfeits 50 l.	19 Geo. III.	69	21	657
Dealer therein, buying of any person other than a dealer, having the words "Dealer in Coffee" painted over his door, forfeits 100 l.; except from the original warehouses, or at the India company's, customs, excise, or salvage sales, &c.	19 Geo. III.	69	19 20	657 657
Bought by any person not being a dealer, of any person not having the words "Dealer in Coffee" painted over his door, except at custom or excise sales, &c. subjects the buyer to the penalty of 10 l.; and the seller, within 20 days, and before information, discovering the buyer, exonerates himself.	19 Geo. III.	69	22	658
Dealer therein, must permit officer at all times, by day, to enter and take account, on forfeiture of 100 l.	10 Geo. I.	10	12	255
Dealer therein, not to bring in without giving notice, and producing an authentic permit to the officer, on forfeiture of the goods, and treble value.	10 Geo. I.	10	11	254
Dealer therein, must keep just scales and weights, and assist the officers in using the same, on forfeiture of 100 l.	10 Geo. I.	10	12	255
Dealer therein, fraudulently using false, unequal, or insufficient scales or weights in weighing his stock, forfeits 100 l.	10 Geo. III.	44	1	569
Dealer therein, fraudulently using false, unequal, or insufficient scales or weights in weighing his stock, forfeits such false scales or weights, which may be seized by the officer.	28 Geo. III.	37	15	993
Dealer therein, putting any substance into the stock to be weighed, whereby the officer may be prevented from taking a true account, or using any art or contrivance to impede the officer in taking a true account, forfeits 100 l.	26 Geo. III.	77	8	916
Dealer therein, must enter each night, in one book, all sold or consumed in the day in quantities under six pounds, and in another book, all sold in quantities above six pounds, on forfeiture of 100 l.	10 Geo. I.	10	35	262
Dealer therein, not to have more than one entry book of each sort, at a time.	10 Geo. I.	10	35	262

COFFEE, *continued.*

	A C T S.			
	YEAR & REIGN.	Cha.	Sect.	Page.
Dealer therein, must leave his entry books open to the inspection of the officer, and return them, upon oath, when filled up;—refusal, neglect, or false entry, penalty 100l.	10 Geo. I.	10	35	262
Dealer therein, upon oath of suspicion, may be summoned by two commissioners in London, or one justice in the country, to make oath to his entry books;—refusing, penalty 20l.	11 Geo. I.	30	12	269
Exceeding six pounds, removing without permit, forfeited.	10 Geo. I.	10	16	257
Dealer therein, selling above six pounds, entitled, on request, to a permit or certificate to protect the same on removal.	10 Geo. I.	10	15	256
Permit for the removal thereof, to be in force only a limited time.	10 Geo. I.	10	16	257
Permits for the removal thereof, to express the time they are to be in force, as well for removing out of the stock of the person from whom, as delivering into the stock of the person to whom sent.	21 Geo. III.	55	27	697
Dealer therein, taking out permit and not sending away the goods, nor returning the permit within the time of its limitation, forfeits treble the value; and the goods also, if on taking stock there shall not appear a sufficient decrease to answer the permit.	11 Geo. I.	30	10	268
Dealer therein, taking out permit and not sending away the goods, nor returning the permit within the time limited for removing the goods out of stock, forfeits treble the value; and the goods also, if on taking the stock there shall not appear a sufficient decrease to answer the permit.	21 Geo. III.	55	27	697
Not being received into the stock of the person to whom sent within the time limited in the permit, to be considered as removed without permit;—but on proof of unavoidable delay, the court, before whom the matter is brought, may restore the goods.	21 Geo. III.	55	27 28	697 698
Dealer therein, or other person, counterfeiting or forging, or fraudulently altering or erasing any permit or certificate, or knowingly receiving, publishing, or using any counterfeited, forged, false, untrue, altered, or erased permit or certificate, forfeits 200l.;—made 500l. by 23 Geo. III, c. 50.	22 Geo. III.	68	26	713
	23 Geo. III.	70	10	723
Dealer therein, having an increase in his stock, over and above what the officer found on the last preceding survey, such increase to be deemed brought in without permit, and an equal quantity is forfeited, and the dealer incurs the penalty of 20l.	21 Geo. III.	55	29	698
Dealer therein, fraudulently concealing, forfeits the goods, and treble the value.	10 Geo. I.	10	39	263
Liable to forfeiture, may be seized on board ship by officer of excise.	11 Geo. I.	30	1	265
Twenty pounds thereof found on board any ship from foreign parts, at anchor, or hovering within limits of port, or two leagues of the shore, (unless by distress of weather), is forfeited, or the value, as is likewise the ship or vessel, if not above 50 tons burthen.	5 Geo. III.	43	38	527
Twenty pounds thereof, found on board any ship or vessel at anchor, or hovering within four leagues of the coast, (unless by distress), is forfeited, and treble value.	24 Geo. III.	47	1 3	777 778
Suspected to be concealed, may, in the day, (or night with constable), be searched for and seized under a warrant of two commissioners in London, or of one justice in the country;—obstructing, penalty 100l.	10 Geo. I.	10	13	255
Seized, the proof of the payment of the duty lies on the claimer.	10 Geo. I.	10	28	259
	12 Geo. I.	28	8	289
Seized by any officer of customs, notice thereof must be given to the excise within 48 hours.	12 Geo. I.	28	6	288
Seized by officer of customs;—if afterwards removed without an excise permit, it may be re-seized.	12 Geo. I.	28	6	288

COFFE, *continued.*

	A C T S.			
	YEAR & REIGN.	Ch.	Sec.	Page.
Seized and condemned in any part of England, may be brought to, and publicly sold in London.	12 Geo. I.	28	1	287
Seized and condemned, —the officer to be rewarded with a net third of the produce.	12 Geo. I.	28	2	287
	21 Geo. III.	55	18	288
Seized, and which cannot be sold for 1 s. a pound, to be destroyed, and offer to be rewarded, not exceeding 6 d. a pound.	21 Geo. III.	55	19	694
May be exported, upon security not to re-land.	10 Geo. I.	10	26	695
Not to be exported to the King's plantations, or Ireland, but in the original package, or package of 400 cwt. with the same marks and numbers as first entered.	5 Geo. I.	11	10	257
Damaged, and not worth 1 s. 6 d. per pound, not to be sold for home consumption, but may be exported, upon bond not to re-land.	21 Geo. III.	55	17	221
Damaged, —the bond given for the due exportation thereof, to be cancelled, on certificate of the landing of the goods at the port to which consigned.	21 Geo. III.	55	17	694
Not to be imported into the <i>Ile of Man</i> , except shipped in England, and carried directly from thence, on forfeiture of the goods, ship, tackle, &c.	7 Geo. III.	45	7	551
Five thousand pounds may be exported annually from England to Douglas in the <i>Ile of Man</i> , in British ships, by licence of the customs.	7 Geo. III.	45	8	552
Not to be shipped for exportation from the <i>Ile of Man</i> , on forfeiture of the goods, ship, tackle, &c.	7 Geo. III.	45	10	552
Obstructing or molesting officer in seizing thereof, or rescuing or slaving, or attempting either after seized, penalty 50 l.	10 Geo. I.	10	40	263
Assaulting, or obstructing officer in seizing thereof; or rescuing, destroying or damaging the same, or the packages, after seized; —persons so offending may be arrested, taken before one justice, and committed for trial at the next quarter sessions.	19 Geo. III.	69	10	654
Officer trading therein, forfeits 50 l. and his employment.	12 Geo. I.	28	7	288
As a liquor, not to be sold or retailed without licence by order of the general sessions of peace.	15 Car. II.	11	15	41
Inspector of the accounts thereof, to be appointed by commissioners.	10 Geo. I.	10	29	259
COLLAR-MAKERS, who dress hides and skins in allum, &c. and cut the same into wares, are deemed tawers.	9 Q. Ann.	11	28	131
COLLECTORS OF EXCISE, <i>vide also</i> OFFICER OF EXCISE.				
Not to detain, or misapply the duties, on pain of being dismissed, &c.	9, 10 W. III.	44	45	82
May be dismissed, or altered, by the chief commissioners.	4 Q. Ann.	6	19	103
	12 Q. Ann.	2	3	185
Not to interfere in the election of Members of Parliament, on forfeiture of 100 l. and incapacity.	5, 6 W. & M.	20	48	67
	9 Q. Ann.	11	49	125
	10 Q. Ann.	19	182	166
Not to vote for the election of any Member of Parliament, on forfeiture of 100 l.	22 Geo. III.	41	1	705
Must pay bills drawn by commissioners of the navy, for mariners wages, if such bills are fair and regular, and presented within six months of the date.	31 Geo. II.	10	13	419
			14	421
	32 Geo. III.	33	16	1156
	32 Geo. III.	34	26	1159
Must pay bills drawn by commissioners of the navy for the wages of marines, if such bills are fair and regular, and presented within six months of the date.	32 Geo. III.	33	5	1154
			6	1155
	32 Geo. III.	34	26	1159
Must pay bills drawn by the treasurer of Greenwich hospital for seamen's pensions, if such bills are fair and regular, and presented within six months of the date.	3 Geo. III.	16	3	488
At places, where there is no resident commissioner of the navy, collectors must receive the tickets of disabled seamen or marines discharged from his Majesty's ships, or from hospitals; —must also identify the party, give an acknowledgement for the ticket, and transmit the same to the commissioners of the navy in London.	32 Geo. III.	33	14	1155

COLLECTOR of EXCISE, continued.

— In the case of paper seized, as being under valued, must pay the maker the sworn value, with an addition of 10 per cent. which is to be replaced out of the produce of the sale of the paper.

— Not to take more than 4 d. and 4 d. for paying the drawback, or administering the oath, for soap used in the woollen manufacture, on forfeiture of treble damages.

— Not to take more than 4 d. for paying the drawback, or administering the oath, for soap used in whitening new linen, on forfeiture of treble damages.

— Not to take more than 6 d. for paying the allowance for soap or starch used in the manufacturing linen or cotton for sale, or for drawing, or administering the affidavit, on forfeiture of treble damages.

COLLEGE, *vide also* UNIVERSITY.

— Gresham, vested in the Crown, for erecting the chief office of excise.

COLLUSION, *vide also* BRIBE.

— In seizing foreign goods, between officer and owner, subjects the former to 500l. and incapacity, and the latter to treble value.

— In seizing goods, subjects the officer to 500l. and incapacity, and the party bribing to 500l.

— Between officer and trader, in seizing foreign goods, either party may exonerate himself by discovering his offence in two months, so as his accomplice may be convicted.

COMMANDER, *vide also* MASTER of SHIP.

— Or other officer, belonging to ship of war, making seizures, may be rewarded by his Majesty's order in council, or by proclamation, with such part of the seizure, as his Majesty shall think proper.

— Of ship of war, or other officer by him appointed, may seize commodities, and ships and vessels, subject to forfeiture for any offence against the laws of customs or excise; but the seizure must be carried to, and deposited in, the nearest customs or excise warehouse.

— **COMMERCIAL TREATY**, between England and France, recital thereof.

COMMISSION.

— Constituting gaggers must be under the hands and seals of the commissioners.

— Of inferior officer, continues in force notwithstanding any change of commissioners.

— Not necessary to prove the names of commissioners who signed it, on the trial of information or action relative to the revenue.

— Of officer, not necessary to be proved at the trial of any action, indictment, information, &c. relative to the revenue.

COMMISSIONERS of APPEALS, *vide also* APPEAL.

— Or the major part, in case of appeal, to hear and determine offences committed within limits of chief office.

— Incapable of acting as Members of Parliament.

COMMISSIONERS of CUSTOMS.

— To provide stamps for marking imported hides and skins.

— To provide stamps for marking imported printed linens.

— To provide stamps for marking printed linens, &c. seized.

— To provide and distribute stamps, and frame-marks, for stamping printed or stained paper imported.

— To approve of warehouses for depositing coffee, tea, and cocoa nuts, before used.

— To provide warehouses for tobacco and snuff.

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21 Geo. III.	24	9	680
10 Q. Ann.	19	30	149
12 Q. Ann.	9	47	201
12 Q. Ann.	9	17	201
23 Geo. III.	77	6	736
8 Geo. III.	32	1	559
5 Geo. I.	11	24	224
24 Geo. III.	47	32	788
5 Geo. I.	11	25	224
3 Geo. III.	22	4	493
26 Geo. III.	40	27	843
27 Geo. III.	13	22	931
12 Car. II.	23	19	18
12 Car. II.	24	33	24
7, 8 W. III.	30	30	74
6 Geo. I.	21	24	234
11 Geo. I.	30	32	278
26 Geo. III.	77	12	918
12 Car. II.	23	31	20
12 Car. II.	24	45	27
11, 12 W. III.	2	150 151	91
9 Q. Ann.	11	44	133
10 Q. Ann.	19	97	163
5 Geo. I.	11	15	223
32 Geo. III.	54	1	1164
10 Geo. I.	10	26	257
21 Geo. III.	55	10	691
29 Geo. III.	68	32	1043

COMMISSIONERS of CUSTOMS, *continued*.

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29 Geo. III.	68	143	1102
29 Geo. III.	68	57	1056
29 Geo. III.	68	24	1039
26 Geo. III.	40	20 21	842
4 Geo. III.	15	22	496
5 Geo. III.	43	29	524
25 Geo. III.	69	2	805
7 Geo. III.	45	8	52
20 Geo. III.	42	6	667
29 Geo. III.	68	51	1051
27 Geo. III.	13	14	930
19 Geo. III.	69	32	659
24 Geo. III.	47	31	788

COMMISSIONERS of EXCISE.

— To be appointed by the King.	12 Car. II.	23 23 24	32 34 46	21 21 29
— To take the oaths of allegiance and supremacy, and the oath of office, before intermeddling with their employment.	5, 6 W. & M.	20	16	67
— To sit in London, or within 10 miles.	12 Car. II.	23	33	21
— Not to be farmers of the revenue.	12 Car. II.	24	47	31
— Not to be Members of the House of Commons.	15 Car. II.	11	27	45
— Not to interfere in the election of Members of Parliament, on forfeiture of 100l. and incapacity.	12 Car. II.	23	32	21
— Not to vote for the election of any Member of Parliament, on forfeiture of 100l.	12 Car. II.	24	46	29
— Not to act as justices of the peace in excise cases.	5, 6 W. & M.	20	16	67
— To administer the oath of office to officers employed in charging the duty on hops.	15 Car. II.	11	2	37
— For the duties on leather, soap, paper, calicoes, starch, coffee, tea, &c. may appoint receivers general, comptrollers, &c.	5, 6 W. & M.	7	3	38
	11, 12 W. III.	2	150	64
	5, 6 W. & M.	20	48	91
	9 Q. Ann.	11	49	67
	10 Q. Ann.	19	182	135
	22 Geo. III.	41	1	166
	15 Car. II.	11	11	705
	9 Q. Ann.	12	12	39
	9 Q. Ann.	11	13	138
		19	3	124
	10 Q. Ann.	19	41	143
		19	70	151
		26	9	171
	10 Geo. I.	10	7	252

	A C T S.			
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COMMISSIONERS of EXCISE, <i>continued.</i>				
— To appoint an inspector of accounts of coffee, tea, and cocoa nuts.	10 Geo. I.	10	29	259
— To appoint, under their hands and seals, an office-keeper in every market town.	15 Car. II.	11	9	39
— To appoint gagers, under their hands and seals.	12 Car. II.	23	19	18
— To appoint, as often as there shall be occasion, on able artist to ascertain, on oath, the gage and content of brewers utensils.	12 Car. II.	24	33	24
— May dismiss, or alter officers.	15 Car. II.	11	7	39
— To appoint roasters, and provide materials for roasting coffee.	12 Q. Ann.	2	3	185
— Change of, or alteration in their patent, not to affect the authority of inferior officers.	10 Geo. I.	10	31	260
— To keep the money arising by different duties separate.	7, 8 W. III.	30	30	74
— To pay the money collected into the exchequer.	4 W. & M.	3	4	61
— To pay the money into the exchequer weekly, on Wednesday, if not holiday.	5, 6 W. & M.	20	12	67
— Not paying the money weekly, or misapplying the same, liable to pay the value of the money misapplied, and to incapacity.	12 Car. II.	23	34	21
— To keep an account of the amount of the revenue in every quarter, distinguishing, as far as possible, the several articles on which it arises.	12 Car. II.	24	48	31
— To pay pensions and annuities charged on the revenue by acts of Parliament, or letters patent.	9, 10 W. III.	44	42	81
— After the demise of his Majesty, to transmit an account to the exchequer quarterly, of the amount of the hereditary duties.	4 Q. Ann.	6	19	102
— Their salaries to be established, and allowed by the treasury.	4 W. & M.	3	4	61
— Not to demand, or take any money, or other reward, of any person, except the King, on forfeiture of office;—two witnesses necessary to convict.	5, 6 W. & M.	20	12	67
— Not to receive any fee or reward for taking bond, or giving receipt relating to the excise.	12, 13 W. III.	11	22	97
— May authorise licensed auctioneer to sell wine by auction, upon proof that the duties have been paid.	4 W. & M.	3	6	61
— To provide as many houses for roasting coffee as they shall think fit.	5, 6 W. & M.	20	13	67
— To approve of bar houses, for drawing gilt and silver wire, before used.	9, 10 W. III.	44	42	81
— To approve of warehouses provided for security of British plantation rum.	4 Q. Ann.	6	19	102
— To appoint a person to make the moulds for making permit-paper.	27 Geo. III.	13	72	938
— To appoint maker of paper, and engraver of plates, for permits.	27 Geo. III.	13	69	937
— To appoint an officer to keep the paper and plates provided for printing permits.	27 Geo. III.	13	51	936
— To direct how, and in what manner, packages of exciseable commodities for exportation shall be secured and sealed.	9 Q. Ann.	11	13	124
— Or their officers, to provide the stamp for marking British cottons, with the words "British Manufactory."	1 W. & M.	24	15	53
— To provide and distribute frame-marks for denoting the measure of printed or painted calicoes, linens, silks, &c.	15 Car. II.	11	23	44

COMMISSIONERS of EXCISE, *continued.*

	A C T S.			
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— To provide and distribute, and may alter or renew stamps for marking printed calicoes, silks, &c.	13 Q. Ann.	19	97	163
— To provide and distribute, and may alter or renew stamps and frame-marks, for marking French printed, painted, or stained calicoes, linens, and stuffs.	12 Q. Ann.	9	13	199
— To provide marks, and appoint officers to stamp cambricks and lawn fabricated in England.	27 Geo. III.	31	10	969
— To provide and distribute, and may alter or renew stamps for marking leather, parchment, &c.	4 Geo. III.	37	17 18	497
— To provide stamps for marking paper, which may be altered from time to time.	7 Geo. III.	43	11	547
— To provide and distribute, and may alter or renew, stamps and frame-marks for marking printed or painted paper.	9 Q. Ann.	11	44	133
— To provide stamps for marking remnants of printed or painted paper.	5 Geo. I.	7	9	218
— To provide and distribute, and may alter, stamps for marking starch.	21 Geo. III.	24	21 28	684 685
— To provide and distribute, and may alter, stamps for marking starch for exportation.	26 Geo. III.	78	13	926
— Two may, on oath of suspicion, and within limits of chief office, grant warrant to search for and seize brandy, or other spirits, unlawfully imported.	26 Geo. III.	78	8	925
— Two may, on oath of suspicion, grant warrant to search for and seize, within limits, coffee, tea, cocoa nuts, and chocolate, unlawfully imported.	26 Geo. III.	51	4	847
— The major part may, on oath of suspicion, grant warrant to search, in day-time, and with constable, for printed calicoes, linens, &c. unstamped.	26 Geo. III.	51	5	847
— Two may, on oath of suspicion, grant warrant to search, in day-time, with constable, and within limits, for printed calicoes, linens, &c. unstamped.	11 Geo. I.	30	2	266
— Two may, on oath of suspicion, grant warrant to search, in day-time, with constable, and within limits, for unstamped French, printed, painted, or stained calicoes, linens, and stuffs.	10 Geo. I.	10	13	255
— One may, on oath of suspicion, grant warrant to search for and seize, candles or soap privately making, or fraudulently lodged or concealed.	10 Q. Ann.	19	98	164
— Two may, on oath of suspicion, grant warrant to search for and seize, within limits, candles, soap, or starch, fraudulently concealed.	14 Geo. III.	72	11	590
— Two may, on oath of suspicion, grant warrant to search for and seize, within limits, private and concealed stills and utensils, spirits and wash for distillation.	25 Geo. III.	72	18 24	810 812
— Two may, on oath of suspicion, grant warrant to search, in day-time, with constable, and within limits, for unstamped foreign printed or stained paper.	27 Geo. III.	31	15	971
— On oath of suspicion, that proprietor, or other, intends to go into the bonded rum warehouses in the night, without the privity of officer, one commissioner may grant warrant to officer forcibly to enter such warehouse in London, in the presence of a constable.	5 Geo. III.	43	20	516
— One may, on oath of suspicion, grant warrant to search for and seize, starch privately making, or fraudulently lodged or concealed.	23 Geo. II.	21	34	386
— Two may, on oath of suspicion, grant warrant to search, within limits, for tobacco and snuff fraudulently deposited or concealed.	23 Geo. III.	70	13	724
— Two may, on oath of suspicion, grant warrant to search, within limits, for foreign wine fraudulently deposited or concealed.	26 Geo. III.	78	17	927
	32 Geo. III.	54	4	1165
	26 Geo. III.	77	16	919
	4 Geo. II.	14	4	301
	29 Geo. III.	68	155	1105
	26 Geo. III.	59	42	875

COMMISSIONERS of EXCISE, *continued.*

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May, on oath of retailing spirits illegally, grant their warrant to peace officer, to search the offender's premises, and seize the spirits there found.	24 Geo. II.	40	9 10	394
Three may direct how condemned cocoa nutshells shall be destroyed, or disposed of.	4 Geo. II.	14	12	304
May cause condemned tea, that will not sell for 5 s. per pound, to be burnt.	12 Geo. I.	28	3	288
May direct the garble of cocoa nuts to be removed out of the warehouses and burnt.	21 Geo. III.	55	11	692
Informations, complaints, and proceedings before them, to be in the English tongue.	6 Geo. I.	21	23	233
Their names need not be expressed in the record of informations or complaints exhibited before them.	1 Geo. II.	16	4	296
Or major part, to hear and determine offences committed within limits of chief office.	12 Car. II.	23	31	20
	12 Car. II.	24	45	27
	9 Q. Ann.	11	38	132
Three may hear and determine informations for offences committed, or complaints of overcharge made, within the limits of the chief office.	1 Geo. II.	16	4	296
To receive complaints of overcharge by brewers, to hear witnesses, and upon due proof, to relieve.	1 W. & M.	24	13	53
Three may receive proof, and grant relief, in the case of cyder first charged with the duties by 6 Geo. III, c. 16, and afterwards with the vinegar duty.	6 Geo. III.	14	16	535
To receive complaint of overcharge by auctioneer in case of sales becoming void for want of right or title, and must examine witnesses, and determine:—By 28 Geo. III, c. 37, complaint must be laid within 12 months, or within three months after discovery of defect of title.	19 Geo. III.	56	11	646
	28 Geo. III.	37	19	995
May receive proof on oath, and grant relief in the case of presumptive charges at distillers for home consumption.	26 Geo. III.	73	64	906
Or the major part, on application to ascertain the quantity of malt destroyed or damaged by fire or water, and if damaged, the quantum of damage, and to give a certificate of the duty to be repaid.	9 Geo. I.	3	35	247
Upon complaint or information, to summon the party, and on appearance, or contempt, to examine the fact, and upon confession, or proof on oath, may convict.	12 Car. II.	23	31	20
	12 Car. II.	24	45	27
May summon persons to give evidence, who, on neglect or refusal, forfeit 40s.:—By 7 & 8 W. III, c. 30, penalty 10 l.	22, 23 Car. II.	5	11	48
On the hearing of information for condemning coffee, tea, spirits, &c. seized as being delivered into stock after the permit is out of force, may restore the goods, on proof that the late delivery was occasioned by unavoidable delay.	7, 8 W. III.	30	24	73
Not to proceed for the condemnation of wine seized for not being delivered within the time limited in the permit, if it be proved to their satisfaction that the delay was unavoidable.	21 Geo. III.	55	28	698
In the case of wine, cattle, carriages, ships, and vessels, seized under 26 Geo. III, c. 59, upon proof that no fraud was intended, they may restore them on such terms as appear reasonable.	26 Geo. III.	59	36	873
	26 Geo. III.	59	63	883
Two may mitigate penalty, but not to less than double duty and officers charges.	12 Car. II.	23	32	21
	12 Car. II.	24	46	29
	22, 23 Car. II.	5	8	47
May mitigate penalty, but not to less than one-fourth and charges.	23 Geo. II.	21	38	388
May issue distress warrants for levying penalties, and sell the goods, if they are not redeemed in 14 days.	12 Car. II.	23	31	20
	12 Car. II.	24	45	27
Any three of them, may sign warrant to execute judgement of the commissioners on information, whether present at the hearing or not.	1 Geo. II.	16	5	297
For want of sufficient distress, may imprison offenders till satisfaction made.	12 Car. II.	23	31	20
	12 Car. II.	24	45	27

COMMISSIONERS of EXCISE, *continued.*

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May hear and determine informations, and issue process against offenders under the excise laws, who shall be found within their jurisdiction, though the offence may have been committed in another jurisdiction.	18 Geo. II.	26	13	358
	5 Geo. III.	43	26	522
May commit offenders against the excise laws, found within their jurisdiction, on production of the distrefs warrant, and return thereof.	18 Geo. II.	26	13	358
	5 Geo. III.	43	26	522
Three may indorse body warrants to apprehend offenders against the excise laws, found within their jurisdiction, upon proof of the hand writing of the justices who granted such warrant.	32 Geo. III.	10	1	1149
Have no summary jurisdiction in the case of seizures of spirits for unlawful importation, exceeding 63 gallons.	6 Geo. I.	21	20	230
Not to proceed summarily for condemning unclaimed seizures of candles, soap, or starch, without notice at the Exchange.	23 Geo. II.	21	33	385
Not to proceed summarily for condemning unclaimed seizures of spirits, without notice at the Exchange.	6 Geo. I.	21	21	232
Two in London may, on oath of suspicion, summon dealer in coffee, tea, &c. to attend and make oath to the truth of his entry books.	11 Geo. I.	30	12	269
To make a reasonable allowance of duty on due proof, for glass metal lost or spoilt by the breaking of pots.	19 Geo. II.	12	11	363
	17 Geo. III.	39	29	607
May direct goods run or prohibited, and also boats, vessels, horses, and carriages, to be publickly sold (after condemnation by the justices) where they think proper.	12 Geo. I.	28	16	290
May cause seizures of coffee and tea (after condemnation) to be brought to, and publickly sold in London.	12 Geo. I.	28	1	287
May direct seizures of foreign spirits to be publickly sold (after condemnation) where they think proper.	12 Geo. I.	28	1	287
May cause a reward of 20s. to be paid to informer for every person apprehended and committed to prison for lurking within five miles of the sea, or navigable river, to assist in smuggling.	9 Geo. II.	35	18	324
May reward informer against retailers of spirits without licence, not exceeding 5l.;—provided the offender, not being able to pay the penalty, is sent to prison.	17 Geo. II.	17	20	352
May reward informer against unlawful retailers of spirits, not exceeding 5l. if the penalty adjudged cannot be levied in one month.	24 Geo. II.	40	32	403
May reward informer against hawker of spirits, out of money arising by fines or forfeitures incurred by the act 9 Geo. II, c. 23, provided offender is committed to prison.	10 Geo. II.	17	9	335
May order payment, and apportion the reward, to persons discovering, pursuing, or apprehending offenders against 9 Geo. II, c. 35. (Smugglers).	9 Geo. II.	35	17	324
To pay the reward of 40l. to persons discovering smugglers offending against the 8 Geo. I, c. 18, on the certificate of the judge or justice before whom the party was convicted.	8 Geo. I.	18	9	241
To determine who are entitled to reward for apprehending outlawed smugglers, and in what proportions.	19 Geo. II.	34	10	373
To pay 50l. over and above all other rewards, to persons grievously wounded in apprehending outlawed smugglers.	19 Geo. II.	34	10	373
To pay 100l. to the executors, &c. of persons killed in the pursuit of outlawed smugglers on due proof of the fact.	19 Geo. II.	34	10	373
To reward officer seizing British spirits imported from Scotland and not duly entered, with the surplus, after payment of duty; but if no surplus, reward not to exceed 1s. a gallon.	28 Geo. III.	46	57	1013
Three may reward officer for seizing cocoa nutshells, not exceeding 20s. per cwt.	4 Geo. II.	14	12	304
To reward officers, seizing coffee, chocolate, or cocoa nuts destroyed, not exceeding 6d. a pound.	21 Geo. III.	55	1	695

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COMMISSIONERS of EXCISE, <i>continued.</i>					
—	To reward officers seizing foreign liquors for non-entry, and which cannot be sold for more than the duties, but reward not to exceed 2s. per gallon.	8 Geo. III.	25	8	556
—	To reward officers seizing vessels or boats that shall be broken up, not exceeding 10s. a ton for such as are above four tons, and 40s. a ton for such as are under that size.	28 Geo. III.	34	5	986
—	To reward officer, not exceeding 1s. 6d. per pound, for seized tea burnt.	29 Geo. III.	68	144	1102
—	To reward officer seizing tobacco, snuff, &c. burnt or destroyed, not exceeding 3d. per pound; but in cases where the officer neglects to seize the ship, vessel, cattle, or carriage, or to discover the smuggler, so that he may be prosecuted to conviction, the reward not to exceed 1½d. a pound.	12 Geo. I.	28	3	288
—	To cause the charges of prosecution at the sessions, smugglers, and other offenders against the 19 Geo. III, c. 69, to be paid out of the revenue.	29 Geo. III.	68	140 141	1099 1101
—	May fine their collectors, not exceeding 50l. for taking fees for paying bills for the wages of seamen or marines, or seamen's pensions, or for unnecessarily refusing or delaying the payment.	19 Geo. III.	69	11	654
—	Receiving complaint and examination from justice of officer not using his best endeavours to seize coffee, tea, or spirits, and to detain offenders, must enquire into the same, and may dismiss the officer.	31 Geo. II.	10	15	423
—	May permit victuallers, and retailers of beer, to compound for the duty.	32 Geo. III.	33	17	1157
—	Their power of compounding for the duties on candles taken away.	32 Geo. III.	34	27	1160
—	Their power of compounding for the duties on malt taken away.	3 Geo. III.	16	3	488
COMMON BREWER, <i>vide</i> BEER.		19 Geo. III.	69	32	659
COMPLAINT, <i>vide also</i> INFORMATION, OVER-CHARGE.		12 Car. II.	23	26	19
—	Before commissioners or justices, to be entered in the English tongue.	12 Car. II.	24	40	26
—	The record thereof, need not contain the names of the commissioners before whom exhibited.	24 Geo. III.	11	10	745
—	To be heard and determined in the proper county.	23 Geo. III.	64	1	719
—	Not to proceed to the hearing thereof, until the party summoned.	6 Geo. I.	21	23	233
—	Of over-charge by brewer, &c. to be heard and determined by commissioners or justices.	1 Geo. II.	16	4	296
—	Of over-charge, within limits of chief office, to be heard and determined by any three commissioners.	15 Car. II.	11	22	44
—	Of over-charge, may be laid by auctioneer before the commissioners or justices in case of sales rendered void by insufficient title, &c. :—By 28 Geo. III, c. 37, complaint must be laid within 12 months, or if sale not rendered void in that time, within three months after discovery of defect of title.	12 Car. II.	23	31	20
—	Against officer of customs or excise, for not using his best endeavours to seize coffee, tea, or spirits, liable to forfeiture, or to stop offenders liable to be detained, must be exhibited before a justice of the peace within three months.	12 Car. II.	24	45	27
COMPOUNDER, <i>vide also</i> COMPOUNDING.		9 Q. Ann.	11	36	131
—	For the duty on beer, not to brew for, or lend his brewhouse to another brewer, without notice, and paying down the duty, on penalty of 5 l. per barrel.	1 W. & M.	24	13	53
COMPOUNDER of SPIRITS, <i>vide</i> RECTIFIER.		1 Geo. II.	16	4	296
COMPOUNDING, <i>vide also</i> COMPOUNDER.		19 Geo. III.	56	11	646
—	For the duty on beer and ale;—power of so doing given to the commissioners.	28 Geo. III.	37	19	995
—	For the duty on candles;—power of, taken away.	19 Geo. III.	69	32	659
—	For the duty on malt;—power of, taken away.	15 Car. II.	11	14	41
		12 Car. II.	23	26	19
		12 Car. II.	24	40	26
		24 Geo. III.	11	10	745
		23 Geo. III.	64	1	719

COMPOUNDING, continued.

— With any persons concerned in the clandestine importation of French brandy;—officers of excise or customs so doing, without licence, forfeit 500*l.* and are incapacitated.

COMPOUNDS, *vide also* DISTILLER, RECTIFIER, SPIRITS.

— Are British spirits distilled with juniper berries, carraway, annice, or other seeds or ingredients, used in compounding spirits, and all liquors mixed therewith.

COMPTROLLER of EXCISE.

— To be appointed by the King.

— To be appointed for the duties on beer, cyder, and spirits.

— For the duties on leather, soap, paper, calicoes, starch, coffee, tea, &c. may be appointed by commissioners.

— To attend at the chief office.

— Or his deputy, must keep distinct accounts of the duties, on pain, in case of neglect, of being incapacitated.

— Incapable of acting as a Member of Parliament.

CONNIVING, *vide also* BRIBE.

— At any forged, counterfeit, or untrue certificate, to discharge the bond for exportation of tobacco, penalty 200*l.*

— At the clandestine importation of French brandy;—officer of customs or excise so offending, forfeits 500*l.* and is incapacitated.

CONSOLIDATED DUTIES, of excise, to be raised, collected, and allowed, as by former laws.

CONSOLIDATION.

— Of the duties of excise.

— Of the duties on excise licences.

CONSTABLE, or PEACE OFFICER.

— His presence necessary when officer surveys *brewers* or *viaguallers* in the night.

— To be present when officer surveys *printers* or *painters* of calicoes, silks, &c. in the night.

— To be present when officer surveys *chandlers* in the night.

— To be present when officer surveys *cyder, vinegar, sweets, or mead makers* in the night.

— To be present when officer surveys *distillers* in the night.

— To be present when officer surveys *hop planters* in the night.

— To be present when officer surveys *malsters* in the night.

— To be present when officer surveys *makers* or *stainers* of paper in the night.

— To be present when officer surveys *starch-makers* in the night.

— To be present when officer surveys *soap-makers* in the night.

— To be present when officer surveys *wine dealers* in the night.

— To be present when officer surveys *wire drawers* in the night.

— To be present at the execution of a search warrant for *printed calicoes, &c.*

— To be present at the execution of a search warrant for concealed *distillery* utensils or materials.

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26 Geo. III.	73	44	901
5, 6 W. & M.	20	16	67
4 Q. Ann.	6	19	122
9 Q. Ann.	11	13	124
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10 Q. Ann.	19	41	151
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10 Geo. I.	10	7	252
5, 6 W. & M.	20	16	67
9, 10 W. III.	44	43	82
5, 6 W. & M.	20	12	67
9, 10 W. III.	44	44	82
11, 12 W. III.	2	150	91
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29 Geo. III.	68	137	1098
1 Q. Ann.	14	2	99
27 Geo. III.	13	37	933
		38	934
27 Geo. III.	13	35	933
		36	
28 Geo. III.	37	11	991
12 Car. II.	23	19	18
12 Car. II.	24	33	24
7, 8 W. III.	30	22	72
10 Q. Ann.	19	75	162
14 Geo. I.	30	24	274
27 Geo. III.	31	20	972
7, 8 W. III.	30	17	71
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9 Q. Ann.	12	15	139
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26 Geo. III.	59	17	864
10 Q. Ann.	26	52	178
10 Q. Ann.	19	98	164
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25 Geo. III.	72	24	812
27 Geo. III.	31	15	971
10, 11 W. III.	4	7	84

CONSTABLE, *continued.*

- To be present at the execution of a warrant to enter bonded rum warehouses.
- To be present at the execution of a search warrant for unstamped *printed* or *painted* paper.
- His presence necessary at the seizing of goods by writ of assistants.
- Or peace officer, must, on request, go with officer of excise, when and where his presence is, by law, required, on forfeiture of 20 l.
- Or peace officer, having custody of offenders, may convey them through an adjoining county in their way to gaol.
- Refusing to assist in the execution of the laws relative to hawkers, or unlicensed retailers of spirits, forfeits 20 l.
- Wilfully neglecting to execute any order or warrant issued against a smuggler, or other, in pursuance of the 19 Geo. III, c. 69, forfeits 10 l.
- Must give assistance for the preservation of ships in danger.
- Must give notice of the day and place appointed by the justices to grant beer licences.

CONTENT, *vide also* MANIFEST.

- Of parcels, must be described in entry, or report, of ship's cargo inwards.
- In writing, in the case of vessels outward bound, to be delivered to officer of customs, containing the name of the shippers, and marks and numbers of the goods.

CONVICTION.

- What evidence is sufficient to convict in excise cases.
- Of a distiller, rectifier, or dealer in spirits, for fraudulently making, or having spirits in his custody without permit, must, to make void the offender's licence, set forth, that the offence was knowingly and wilfully committed.
- Of offenders against the 17 Geo. III, c. 29, (dying, or fabricating leaves in imitation of tea), to be certified to the quarter sessions, according to the form prescribed.
- Of retailers of spirits without justice's licence, the form thereof.
- Of retailers of spirits without justice's licence, drawn according to the form prescribed, not to be quashed; but is subject to an appeal to the quarter sessions.
- Of offenders selling beer, ale, &c. without licence, to be certified to the next general quarter sessions, according to the form prescribed.

COPY of CHARGE, *vide* CHARGE, OFFICER of EXCISE.CORN SPIRITS, *vide* DISTILLER, SPIRITS.CORPORAL PUNISHMENT, *vide also* IMPRISONMENT.

- For retailing of spirits without licence, not to be used.

CORRECTION, HOUSE of, *vide* PRISON.COSTS, *vide also* CHARGES.

- Of officers to be considered in the mitigation of penalties.
- Double, allowed, in case of an appeal, to the appellant, if he prevail; or to the commissioners, if their judgement is affirmed.
- Allowed to an officer, who, in an action for any thing done in the execution of his office, shall tender sufficient amends, to be the same as if he had pleaded the general issue.
- Treble, to be awarded to defendant (being an officer of excise), in an action for any thing done in the execution, or by reason of his office, if he obtain a verdict, or plaintiff be nonsuited, or discontinue, &c.

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11 Geo. II.	26	7	341
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12 Q. Ann.	18	1	204
26 Geo. II.	31	4	409
13,14 Car. II.	11	2	33
26 Geo. III.	40	11	837
29 Geo. III.	68	25	1040
13,14 Car. II.	11	3	34
12 Car. II.	23	31	20
12 Car. II.	24	45	27
26 Geo. III.	73	45	902
17 Geo. III.	29	9	604
9 Geo. II.	23	15	319
26 Geo. II.	31	13	412
9 Geo. II.	23	15	319
26 Geo. II.	31	13	412
9 Geo. III.	6	3	566
12 Car. II.	23	32	21
12 Car. II.	24	46	29
23 Geo. II.	21	38	388
15 Car. II.	11	19	43
23 Geo. III.	70	31	732
26 Geo. III.	59	59	882
28 Geo. III.	37	26	998
10 Geo. II.	17	6	335
18 Geo. II.	26	15	359
5 Geo. III.	43	47	528
22 Geo. III.	68	31	714
23 Geo. III.	70	34	732

COSTS, *continued*.

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— Treble, to be awarded to defendant in an action for any thing done in pursuance of any law of excise or customs, if he obtain a verdict, or plaintiff be nonsuited, discontinue, &c.	28 Geo. III.	37	23	997
— Double, to be awarded against plaintiff losing verdict, or being nonsuited in a prosecution for any thing done in pursuance of excise laws.	12 Car. II.	23	35	22
	12 Car. II.	24	49	32
	22, 23 Car. II.	5	13	48
— To be awarded against plaintiff losing verdict, or being nonsuited, in a prosecution under the acts of the 1 Geo. I, c. 2, and 6 Geo. I, c. 21.—Malt, spirits, smuggling, &c.	1 Geo. I.	2	16	210
	6 Geo. I.	21	66	236
— To be awarded against plaintiff losing verdict, or being nonsuited in a prosecution under the laws for preserving stranded ships.	12 Q. Ann.	18	6	206
— Not to be allowed to the claimer of run goods, or vessels seized for smuggling, if on trial of the information the court or judge shall certify probable cause.	19 Geo. II.	34	16	374
— Not to be allowed to the claimer of goods, ships, vessels, cattle, or carriages seized, though he obtain a verdict, if the judge certify probable cause.	23 Geo. III.	70	29	731
	26 Geo. III.	40	31	844
	26 Geo. III.	59	57	882
	28 Geo. III.	37	24	997
— Not to be allowed to the plaintiff in an action against officer, for any thing done in the execution of his office, if the officer shall, within one month after notice, tender such amends as the jury shall find sufficient.	23 Geo. III.	70	31	732
	26 Geo. III.	59	59	882
	28 Geo. III.	37	26	998
— May be awarded by justices in session, on appeals in malt cases.	12 Q. Ann.	2	38	193
— Treble, to be awarded to justices, or others, being defendants in actions for any thing done in pursuance of the retail spirit licence act, if the plaintiff shall be nonsuited, discontinue, or lose the verdict.	11 Geo. II.	26	3	339

COTTON, *vide also* CALICOES, FLAX, LINEN, SOPE, STARCH.

— A proportion of the duties on sope and starch used in preparing and finishing manufactures therefrom for sale, to be allowed.	23 Geo. III.	77	1	733
— Manufacturer therefrom, to entitle himself to an allowance of the duties on sope and starch, must keep a book, and enter therein weekly, the quantities consumed; which book must be open to the inspection of the officers of excise, and annually returned to the collector on oath.	23 Geo. III.	77	2	735
— Manufacturer therefrom, not entitled to any allowance out of the duty on sope or starch, unless he enter his name and abode with the collector of excise, one year before making his claim.	23 Geo. III.	77	5	736
— Manufacturer therefrom, or his chief workman, overseer, or manager, fraudulently taking false oath for obtaining an allowance of the duties on sope or starch,—the first offence, penalty 100l.; for second, to suffer as for wilful perjury.	23 Geo. III.	77	7	737
— Manufacturer therefrom, or his workman or overseer, fraudulently taking false oath to the book required to be kept, in order to claim an allowance for sope or starch,—for first offence, to suffer six months imprisonment; for the second, as for wilful perjury.	23 Geo. III.	77	8	737

COUNCIL, *vide also* PROCLAMATION,—SMUGGLER.

— The King, in council, may issue such directions, and make such regulations with respect to duties, drawbacks, &c. for carrying on trade with the United States of America, as shall appear expedient.	23 Geo. III.	39	3	718
— The King, in council, may, on receiving an information on oath, from justices or from a judge of the King's Bench, require smugglers, offending against 19 Geo. II, c. 35, to surrender in 40 days.	19 Geo. II.	34	2	369

COUNCIL, *continued.*

— The King, in council, may, on receiving an information upon oath, from justices or from a judge of the King's Bench, require smugglers, or others, committing offences made felony by 24 Geo. III, c. 47, §. 11, to surrender in 40 days.

— The King, in council, may direct such part as he shall think proper, of any seizure made by ships of war, to be paid to the officers and seamen.

COUNTERFEITING, *vide also* FRAME-MARKS, PERMITS, — STAMPS.

— Or forging the frame-mark, to denote the measure of printed or painted calicoes, linens, &c. penalty 100l.

— Or forging, the duty stamp, for printed or painted calicoes, linens, &c. felony without clergy.

— Or forging the frame-mark, for French printed or painted calicoes, linens, &c. penalty 100l.

— Or forging the duty stamp for French printed or painted calicoes, linens, &c. felony without clergy.

— Or forging the stamp for marking printed linens imported, felony without clergy.

— Or forging the stamp for marking cambric and lawn, felony without clergy.

— Or forging, the mark put by excise officer on hop bags, or pockets, penalty 100l.; or in default of payment, six months imprisonment.

— Or forging, the stamp for marking hides or skins imported, felony without clergy.

— Or forging the duty stamp for marking leather, felony without clergy.

— Or forging the duty stamp for marking paper, in reams or bundles, penalty 500l. and 12 months imprisonment.

— Or forging, the frame-mark for printed or painted paper, penalty 100l.

— Or forging, the duty stamp for printed or painted paper, felony without clergy.

— Or forging, the frame-mark for printed or painted paper imported, penalty 100l.

— Or forging, the duty stamp for printed or painted paper imported, penalty 500l.

— Or forging, the stamp for marking starch made and papered in Great Britain, is felony without clergy.

— Or forging, the stamp for marking starch for exportation, penalty 100l.

— Or forging, permit for the removal of foreign wine, penalty 500l.

— Or forging, permit for the removal of tobacco or snuff, penalty 500l.

— Or forging, permit or certificate for the removal of any exciseable commodity, penalty 200l.:—By 23 Geo. III, c. 70, penalty 500l.

— Or forging, certificate of recognizance entered into in case of wine seized and restored; or the indorsement on the permit, penalty 500l.

— Or forging, certificate of the oaths relative to the growth, &c. of plantation cocoa nuts, penalty 200l.

— Or forging, certificate of the oaths relative to the growth, &c. of British plantation coffee, penalty 200l.

— Or forging, certificate of the oaths relative to the growth, &c. of British plantation rum, penalty 200l.

— Or altering, any certificate of the exportation of British spirits, penalty 500l. to be recovered at Westminster.

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14 Geo. III.	72	8	589
25 Geo. III.	72	17	809
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27 Geo. III.	31	12	970
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10 Q. Ann.	19	97	163
4 Geo. III.	37	26	501
7 Geo. III.	43	18	550
14 Geo. III.	68	4	587
9 Q. Ann.	11	44	133
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5 Geo. I.	2	9	218
21 Geo. III.	24	31	686
26 Geo. III.	78	13	926
26 Geo. III.	78	13	926
32 Geo. III.	54	1	1164
32 Geo. III.	54	1	1164
26 Geo. III.	51	14	850
26 Geo. III.	51	6	847
26 Geo. III.	59	39	874
29 Geo. III.	68	125	1093
22 Geo. III.	68	26	713
23 Geo. III.	70	10	723
26 Geo. III.	59	40	875
23 Geo. III.	79	9	742
5 Geo. II.	24	5	307
5 Geo. II.	24	5	307
33 Geo. II.	9	12	451

COUNTERFEITING, continued.

- Or altering, certificate of the exportation of *rum*, penalty 500 l. to be recovered at Westminster.
- Or forging, certificate to cancel bond for the exportation of *tobacco*, penalty 200 l.
- Or falsifying, certificate with goods from the *Isle of Man*, penalty 100 l.

CREDITS, vide RECTIFIER, TOBACCO, SNUFF.**CRUIZERS, vide also CUTTERS.**

- Belonging to the navy, customs, or excise, may, with pendant hoisted, chase ships or vessels liable to examination, and if they do not bring to after firing a signal, may shoot into the same; and the captain and crew are not only indemnified, but are to be bailed, if any of the people are killed or wounded.

CURRIER, vide also LEATHER, TANNER.

- Not to exercise the trade of a tanner or shoemaker, &c.
- Must take out, and pay duty for, a licence annually, on forfeiture of 20 l.
- Cannot, by virtue of one licence, carry on business in any other houses or places than those in which it was carried on at the time the licence was taken out.
- One licence sufficient for partners carrying on business in one house or place.
- Before he begins, must give notice at the next office, of his name, workhouses, fatts, pitts, &c. on penalty of 50 l.
- Not to make use of any unentered place for drying or keeping hides or skins, on forfeiture of 20 l.
- Fraudulently using any private yard, workhouse, pit, fat, mill, &c. forfeits 20 l. and the leather.
- Must permit officer, by day, to enter and take account of hides and skins;—refusing, penalty 10 l.
- Fraudulently hiding or concealing hides or skins, forfeits 20 l. and the goods.
- Not to curry leather imperfectly tanned or dried, nor any where, except in his own house in a market town.
- Not to use bad or insufficient materials, nor to burn, cut, or gash leather, nor shave it too thin, on forfeiture of 6 s. 8 d. and the value.
- Must observe the regulations of 1 Jac. I. c. 1, which provides for the well currying, &c. of leather.
- May not refuse to curry leather for any artificer who cuts the same, on forfeiture of 10 s.
- Such only as are free of the curriers company to be employed in London, or within three miles.
- In Scotland, subject to such regulations of the 1 Jac. I. c. 1, as are re-enacted by the 9 Q. Ann. c. 11.

CUSTOMS, vide COMMISSIONERS of CUSTOMS, OFFICER of CUSTOMS.**CUTTERS, vide also BOAT, SHIP.**

- Belonging to the navy, or the customs or excise, must carry a pendant, or ensign, and hoist the same when in chase.
- Belonging to the navy, customs, or excise, may, with pendant hoisted, chase ships or vessels liable to examination, and if they do not bring to, after firing a signal, may shoot into the same; and the captain and crew are not only indemnified, but may be bailed, if any of the people are killed or wounded.
- Luggers, &c. may be licensed by the admiralty;—licence to specify the tonnage, built, owners names, for what port the vessel is about to sail, and what sort of arms and ammunition she is to carry;—No fee to be paid for licence.

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20 Geo. III.	42	11	668
24 Geo. III.	47	23	785
1 Jac. I.	22	6 25	2 6
24 Geo. III.	41	1 6 7	771 772 773
24 Geo. III.	41	8	774
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9 Q. Ann.	11	15	125
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CUTTERS, *continued*.

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— Luggers, &c. licensed by the admiralty;—the owners thereof must give bond, that they shall not be employed in any kind of smuggling, otherwise the licence becomes void.	24 Geo. III.	47	10	779
— Luggers, &c. licensed by the admiralty, must be registered by the officers of the customs.	24 Geo. III.	47	9	779
— Luggers, &c. licensed by the admiralty, the master thereof must produce such licence, properly indorsed, to any officer of customs or excise, who shall go on board within four leagues of the coast, on forfeiture of the vessel.	27 Geo. III.	32	7	980
— Luggers, &c. licensed by the admiralty to trade to and from, or within any particular port, being found out of the limits, (unless by unavoidable necessity), forfeited.	27 Geo. III.	32	5 6	979
— Luggers, &c. belonging wholly, or in part, to British subjects, (except in the service of his Majesty, or licensed by the admiralty), and having a bowsprit exceeding two thirds of the length of the vessel, are forfeited, if found within four leagues of the coast.	27 Geo. III.	32	1 4	978 979
— Luggers, &c. belonging wholly, or in part, to British subjects, of what built soever, (except on a voyage from America, the East or West Indies, Africa, or the Mediterranean, or except in the service of his Majesty, or licensed by the admiralty), are forfeited, if found within four leagues of the coast.	24 Geo. III.	47	4 7	778 779
— Luggers, &c. which were liable to be burnt after condemnation;—if not fit for his Majesty's service, the hull may be broken up, and the materials sold.	19 Geo. III.	69	6	652
	29 Geo. III.	68	144	1102
	12 Geo. I.	28	14	289
	33 Geo. II.	9	18	453
— Luggers, &c. seized and condemned, may be used in the service of the navy or revenue.	24 Geo. III.	47	33 34	788 789
	27 Geo. III.	32	8	988
	29 Geo. III.	68	145	1103
— Luggers, &c. seized and condemned, not being calculated for smuggling, may be sold, and the produce divided as forfeitures by former laws.	28 Geo. III.	34	6	986
	29 Geo. III.	68	144	1102
CUTTERS of LEATHER, <i>vide</i> CURRIER, LEATHER.				
CYDER, <i>vide also</i> CYDER-DEALER; CYDER-FACTOR; CYDER-MAKER; CYDER-RETAILER.				
— And perry, to be charged by the wine measure.	12 Car. II.	23	20	18
— Received by any person to sell or dispose of, makes such person a factor or agent.—See <i>Cyder Factor</i> .	12 Car. II.	24	34	25
— Purchased for private use by persons not being dealers or retailers, is exempt from the 4s. duty imposed by the annual malt act.	6 Geo. III.	14	5	532
— Sold to distiller to be used for distilling, not chargeable with the 4s. duty.	3 Geo. III.	1	24	485
— Received by any person, if proved to be made from fruit of his own growth, not chargeable with duty.	3 Geo. III.	1	11	481
— Accompanied with a certificate that all, or any part of the duties, have been charged, not to be again charged with the like duties.	6 Geo. III.	14	5 5 6 7 12	532 532 532 532 534
— Found in the room, cellar, &c. entered by any wholesale dealer in wine for keeping or selling the latter article, to be deemed foreign wine.	29 Geo. III.	10	22	1024
— To be kept separate and apart from wine, by retailers of the latter, on forfeiture of 10s. per gallon, and the wine and liquors not kept apart.	26 Geo. III.	59	29	870
— Or perry, distilled into low wines and spirits, the duty imposed by the 6 Geo. III, c. 14, may be drawn back upon the distillation thereof, in the same manner as other duties on cyder.	26 Geo. III.	59	24	868
	6 Geo. III.	14	16	535

CYDER, *continued.*

Or perry, becoming unfit for sale, and being charged with the vinegar duty, three commissioners, or two justices, may, on proof thereof, allow the cyder duties charged by 6 Geo. III, c. 14.

Carried from one part of the kingdom to another in any ship, vessel, barge, &c. the master thereof must, within three days after her arrival at the port of delivery, give the officer of excise an account, in writing, of the quantity, and of the names and residences of the persons by and to whom sent, &c. on forfeiture of 20 l.

Carried from one part of the kingdom to another in any ship, vessel, barge, &c. must be landed within 21 days after arrival at the place of delivery, on forfeiture thereof.

May be exported as merchandize, and is entitled to drawback.

No entry thereof for exportation to be allowed, nor any debenture made out, but in the name of the real owner; unless a company or corporation trading by joint stock, or the owner do not reside at the port of exportation, and in those cases an agent may be employed.

Intended for exportation, must be shipped, upon notice, in presence of officer, at allowed port and common quays, and in usual hours.

Not to be carried or put on board ship for exportation but by the officers of the revenue, or persons licensed by the commissioners of the customs.

Exported to *Guernsey* or *Jersey*, no drawback to be allowed until a certificate is produced of the due landing thereof.

On the exportation thereof, (unless where an agent can lawfully be employed), the owner must make oath to his property, and that the goods have been fairly exported, and not reloaded; and if he has not a right to the drawback, he must acknowledge, in writing, at the time of passing his entry, whose property it is:—By 27 Geo. III, c. 31, oath may be administered by the officers of excise.

The quantity shipped to be certified by officer to commissioners, who are to allow the drawback within a month after exportation, deducting 3 d. per ton for officer's charges.

Master of ship to be charged in the customs victualling bill with the duty for cyder, according to the usual quantity consumed as stores.

Unshipped or landed after shipped for exportation, forfeited, and 50 l. per cask.

Foreign unshipped or landed before the duties are paid, forfeited, and persons assisting, or to whose hands the same shall knowingly come, forfeit treble value.

The treasury may farm the duty thereon for three years.

CYDER DEALER, *vide also* CYDER; CYDER-FACTOR; CYDER-MAKER; CYDER-RETAILER.

Must make entry in writing at the next office of excise, of all places used for keeping, on forfeiture of 50 l.

Receiving cyder or perry from remote places, must permit the officer, in day-time, on demand, to enter and take account, on forfeiture of 20 l.

Chargeable with duty for cyder brought in, unless he make it appear that it has been charged, or was made from fruit of his own growth.

Receiving cyder with a certificate that all, or any of the duties have been charged, not to be again charged with the like duties.

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	26 Geo. III.	40	18	841
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	26 Geo. III.	40	20	842
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	26 Geo. III.	40	18	841
	27 Geo. III.	31	25	975
	1 W. & M.	22	1	49
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	8 Q. Ann.	7	17	108
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	4 Geo. I.	3	11	217
	4 Geo. I.	3	11	217
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CYDER DEALER, continued.

- Though from fruit of his own growth, subject to the same rules, regulations, &c. as if not so.
- Making from fruit of his own growth, and selling the same in quantities of 20 gallons or upwards, at a time, chargeable with the duty of 6 s. per hoghead.
- Sending cyder or perry from the maker to the buyer, without the duties being charged, and without a certificate thereof, forfeits 50 l.
- Assaulting or obstructing officer in the execution of his duty, or in seizing cyder or perry, or rescuing or slaving the same after seized, penalty 40 l.

CYDER FACTOR, *vide alſo* CYDER; CYDER-DEALER; CYDER-MAKER; CYDER-RETAILER.

- Receiving cyder or perry for sale, must make entry, in writing, at the next office of excise, of all storehouses, cellars, or other places for keeping, on forfeiture of 50 l.
- Subject to the same rules, regulations, &c. as dealers in, or retailers of cyder are subject.
- Receiving into his custody cyder for sale without certificate, is chargeable with duty for the same, unless he prove it to be made from fruit of his own growth.
- Receiving cyder with certificate, that all, or any part of the duties have been charged, not to be again charged with the like duties.
- Sending cyder or perry from the maker to the buyer without the duties being charged, and without a certificate thereof, forfeits 50 l.
- Assaulting or obstructing officer in the execution of his duty, or in seizing cyder or perry, or rescuing or slaving the same after seized, penalty 40 l.

CYDER MAKER, *vide alſo* CYDER; CYDER-DEALER; CYDER-FACTOR; CYDER-RETAILER.

- From bought fruit, must make entry in writing, and at the next office of excise, of all storehouses, rooms, cellars, &c. for making or keeping, on forfeiture of 50 l.
- Must permit officer, by day, (or night with constable), to enter and take account; refusing, penalty 15 l.
- Concealing, or conveying away cyder, penalty 40 s. per hoghead.
- Not to deliver any cyder or vinegar to distiller or vinegar maker, without notice to officer, on forfeiture of 20 s. per barrel.
- Buying cyder or perry, or fruit to make it, and selling by the hoghead, or otherwise, deemed a retailer.—See *Cyder Retailer*.
- Assaulting or obstructing officer in the execution of his duty, or in seizing cyder or perry, or rescuing or slaving the same after seized, penalty 40 l.

CYDER RETAILER, *vide alſo* CYDER; CYDER-DEALER; CYDER-FACTOR; CYDER-MAKER.

- Is one who buys cyder or perry, or fruit to make it, and sells it so bought or made.
- Is one who buys cyder or perry, or fruit to make it, and sells it by the hoghead, or otherwise.
- Is one who sells in less quantity than 20 gallons at once, whether made from fruit of his own growth or not.
- Must make entry, in writing, at the next office of excise, of all places used for keeping, on forfeiture of 50 l.
- Though the cyder be made from fruit of his own growth, is subject to the same rules, regulations, &c. as if not so made.

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3 Geo. III.	1	25	485
6 Geo. III.	14	9	533
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29 Geo. III.	10	22	1024
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3 Geo. III.	1	25	485
7, 8 W. III.	30	17	71
7, 8 W. III.	30	16	70
8, 9 W. III.	19	9	78
8, 9 W. III.	22	2	80
6 Geo. III.	14	17	535
12 Q. Ann.	2	2	185
8, 9 W. III.	22	2	80
3 Geo. III.	1	25	485
3 Geo. III.	1	25	485
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CYDER RETAILER, *continued*.

- Making from fruit of his own growth, and selling the same in quantities of 20 gallons, or upwards, at a time, chargeable with the duty of 6s. per hogthead.
- Receiving cyder, with a certificate that all, or any of the duties have been charged, not to be again charged with the like duties.
- Sending cyder or perry from the maker to the buyer without the duties being charged, and without a certificate thereof, forfeits 50 l.
- Alehouse keeper, &c. selling cyder without a justice's licence,—first offence 40 s. or in default of payment, one month's imprisonment;—second offence 4 l. or two months;—and third offence 6 l. or to be committed till discharged by an order of the court of quarter sessions.
- Assaulting or obstructing officer in the execution of his duty, or in seizing cyder or perry, or rescuing or saving the same after seized, penalty 40 l.

DAMAGES, *vide* ACTION, PLAINTIFF.DEALER, *vide* OCCUPIER, OWNER.DEBENTURE, *vide* *also* CERTIFICATE, DRAWBACK.

- For the drawback of the duty on goods exported, not to be made out but in the name of the real owner if resident in Great Britain.
- The oath thereon, that goods are not to be reloaded in Great Britain to include the Isle of Faro.
- For foreign goods exported, the oath thereon to specify, that the goods are not intended to be landed in the Isle of Man.
- For the payment of the bounty on British spirits, or other goods exported to Ireland, not to be made out till a certificate of the landing is produced: By 27 Geo. III, c. 31, Beer is excepted.
- For the drawback of the duty on goods exported to Guernsey or Jersey, not to be made out till a certificate is produced from the proper officer of the customs, of the due landing of the goods:—But by 27 Geo. III, c. 31, beer is excepted.
- To be granted to the exporter of beer, and to be paid in one month after the exportation.
- Must be produced under the hand of the shipping officer, to obtain the bounty on British corn spirits exported.
- To be granted to the exporter of printed calicoes, linens, &c. in one month after the regular exportation thereof.
- To be granted to the exporter of bricks and tiles,—candles,—gold and silver wire,—leather,—paper,—sops, and starch, in one month after the regular exportation of the goods.
- To be granted on the exportation of cocoa nuts or chocolate, after oath made of the payment of the duty.
- To be granted to the exporter of cyder or perry, and to be paid in one month after the exportation.
- To be granted to the exporter of glais, in one month after the regular exportation thereof.
- For the drawback on hides and calves skins exported, may be made out although no mark should appear thereon, if the exporter prove, on oath, that the duty has been paid.
- To be granted to the exporter of hops to Ireland, in one month after he shall have delivered to the officer a paper, describing the hops exported, and made oath that the duties on the hops so described have been paid.

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6 Geo. III.	14	15	534
26 Geo. II.	31	12	411
6 Geo. III.	14	17	535
26 Geo. III.	40	18	841
5 Geo. III.	43	33	525
12 Geo. I.	28	24	292
26 Geo. III.	40	19	842
27 Geo. III.	31	24	975
26 Geo. III.	40	19	842
27 Geo. III.	31	24	975
1 W. & M.	22	1	49
1 Geo. III.	7	5	461
2 Geo. III.	5	28	473
25 Geo. III.	74	19	823
25 Geo. III.	74	13	820
21 Geo. III.	55	14	693
1 W. & M.	22	1	49
26 Geo. III.	77	3	912
10 Q. Ann.	26	5	170
26 Geo. III.	5	2	830

DEBENTURE, *continued*.

— To be granted by officer of customs to the exporter of malt, on his complying with the conditions of the law, to enable him to receive the bounty.

— To be granted to the exporter of manufactured tobacco in one month after the regular exportation thereof.

— For tobacco exported to Ireland, not to be paid till a certificate of the officers of customs, testifying the landing thereof, is produced.

— To be granted to the exporter of foreign wine, in one month after the regular exportation thereof.

DEBT, for spirituous liquors, unless to the amount of 20s. contracted at one time, is not recoverable by law.

DECLARATION, *vide also* BEER,—CANDLES,—STARCH,—TOBACCO,—SNUFF.

— Must be delivered, in writing, and on oath, by every auctioneer, or his clerk; in London within 28 days, in the country six weeks, after notice of sale, setting forth whether the sale was opened, or any article bid for or sold.

— Must be made by brewer, on demand, and before cleansing any part of a guile, specifying how much thereof is for strong, and how much for small;—refusing to declare, penalty 20s. per barrel, and the whole guile to be charged strong.

— Must be made by brewer, on demand, and before cleansing *table beer*, of the quantity and quality of each guile;—refusing to declare, penalty 20s. per barrel, and the whole guile to be charged strong.

— Must be given by chandler before he begins to work, of the number of sticks, and sizes of dip candles, and of the number of moulds, and how often to be drawn, on forfeiture of 10l.

— Must be given, in writing, by chandler before he begins to work on dip candles, of the time of beginning, the number of sticks, and size and number on each, on forfeiture of 50l.

— Must be given, in writing, by chandler, before he begins to work on mould candles, of the time of beginning, the number and size of the moulds, and how often he intends to fill and draw, on forfeiture of 50l.

— Must be given, in writing, by starch-maker, of the hour when the shifting of the four waters was finished, on penalty of 100l.

— Must be given by manufacturer of tobacco or snuff, as soon as the materials are weighed for operation, specifying the sorts into which they are to be manufactured;—and a like declaration, if it be found necessary to convert it into other sorts of tobacco than first declared, or into snuff;—neglecting to deliver declaration, penalty 20l.

— Must be delivered by manufacturer of tobacco, of the weight of tobacco as soon as finished, and also of the weight of returns, and stalks;—in the case of rolls and carrats, the number to be declared as soon as made up, and again when cured and finished;—neglect, penalty 50l.

— Must be delivered by manufacturer of snuff as soon as he has weighed the materials to be laid down, specifying into what sorts the same are to be manufactured, and how much for each; if the work be found unfit for such sorts, a second declaration may be given within 48 hours;—neglecting to deliver declaration, penalty 50l.

— Must be delivered by manufacturer of snuff, as soon as he has weighed any materials to be added to snuff work laid down, specifying the weight of the new and old, the sorts into which the same are to be manufactured, &c.

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3 Geo. III.	1	14	482
29 Geo. III.	68	133	1096
8 Q. Ann.	13	18	117
26 Geo. III.	59	48	878
24 Geo. II.	40	12	395
32 Geo. III.	11	1	1151
8 & 9 W. III.	19	2	76
5 Geo. III.	43	24	521
22 Geo. III.	68	5	709
10 Q. Ann.	26	106	182
11 Geo. I.	30	27	276
24 Geo. III.	11	9	745
26 Geo. III.	51	16	851
29 Geo. III.	68	77 78 79	1063 1064 1064
29 Geo. III.	68	80 81 82	1065
29 Geo. III.	68	87 88	1067 1070
30 Geo. III.	40	12	1131

DECLARATION, *continued*.

— Must be delivered by manufacturer of snuff, when he mixes snuff-work of one laying-down with that of another; such declaration must specify the weight laid down in each parcel, and the times when.

— Must be delivered by manufacturer of tobacco or snuff immediately after weighing manufactured goods taken from parcels in operation;—declaration to specify the weight of the quantity taken out, and of the whole; and when put in operation;—neglect, penalty 50l.

— Must be given by manufacturer of snuff, and stalk flour, as soon as either is finished, specifying the weight of each sort;—neglecting, penalty 50l.:—But for Scotch snuff locked up in the snuff room as soon as returned from the mill, an immediate declaration is not required.

— Must be delivered by manufacturer of snuff within 48 hours after notice, and before he proceed to manufacture snuff-work into sorts different from his first declaration.

— Must be made by wholesale dealers in wine to the officer, when he does not attend the bottling, specifying the place where the wine is to be, or has been piled or deposited;—neglect, penalty 50l.

DEFENDANT, *vide also* ACTION, INDICTMENT.

— In a prosecution for any thing done in pursuance of the laws of excise, may plead the general issue; and if he obtain a verdict, or the plaintiff be nonsuited, he is entitled to double costs.

— In an action for any thing done in the execution, or by reason of his office, (being an officer), may plead the general issue, and give the special matter in evidence; and if he obtain a verdict, or plaintiff discontinue, or become nonsuit, he is entitled to treble costs.

— In an action for any thing done in pursuance of any law of customs or excise, may plead the general issue, and give the special matter in evidence; and if he obtain a verdict, or plaintiff discontinue, or become nonsuit, he is entitled to treble costs.

— In an action for any thing done in the execution of his office, (being an officer), may, within one month after notice of action, tender amends;—or having tendered insufficient or no amends, may, with leave, and before issue joined, pay money into court.

— In an indictment for seizing commodities, ships, vessels, cattle, or carriages, not to be fined above 1s. in any case, where the judge shall certify probable cause.

DEFINITION.

— Of brandy,—Strong water, perfectly made.

— Of the several sorts of spirits, spirituous liquors, as British brandy, raw, rectified, compound spirits, and spirits of wine.

— Of tanned, tawed, and oil-dressed leather.

— Of sweets;—Liquors made by fermentation, or infusion from foreign fruit, or sugar, or fruit or sugar mixed with other materials.

— Of roll tobacco,—tobacco smalls,—tobacco sand,—Spanish,—returns, and stalks.

— Of vinegar, and vinegar preparations.

— Of a cyder agent or factor;—One who receives cyder to sell or dispose of.

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30 Geo. III.	40	14	1132
29 Geo. III.	68	89 90	1071
30 Geo. III.	40	10	1130
26 Geo. III.	59	22	866
12 Car. II.	23	35	22
12 Car. II.	24	49	32
23 Geo. III.	70	34	732
26 Geo. III.	59	56	881
28 Geo. III.	37	23	997
23 Geo. III.	70	31 33	732
26 Geo. III.	59	59 61	882 883
28 Geo. III.	37	26 28	998
23 Geo. III.	70	29	731
26 Geo. III.	40	31	844
26 Geo. III.	59	57	882
28 Geo. III.	37	24	997
22 Car. II.	4	2	46
26 Geo. III.	73	44	901
1 Jac. I.	22	49	13
9 Q. Ann.	11	3	122
10, 11 W. III.	21	5	86
29 Geo. III.	68	155	1106
30 Geo. III.	40	22	1135
10, 11 W. III.	21	11	87
6 Geo. III.	14	5	532

DEFINITION, *continued*.

— Of a retailer of cyder.

— Of a retailer of spirits;—One who sells, or offers to sale, spirits in less quantity than two gallons.

— Of a retailer of sweets;—One who sells in quantities of 25 gallons, or under.

— Of a manufacturer of, and dealer in, tobacco and snuff respectively.

— Of a retailer of wine;—One who sells in less quantity than may be lawfully imported.

— Of a wholesale dealer in wine;—One who sells that article, and has neither a spirit or beer licence.

DELIVERY, *vide* WRIT of DELIVERY.DISTILLER for HOME CONSUMPTION, *vide also* DISTILLER of MAIDSTONE GENEVA, DISTILLER for EXPORTATION.

— Every person who shall sell liquors chargeable with duty, and distil spirits, is deemed a common distiller, and liable to survey, &c.

— Every person having wash, cyder, &c. fit for distillation, and a still or stills containing 20 gallons, is deemed a common distiller, and subject to duties, penalties, &c.

— Every person having wash, cyder, &c. fit for distillation, and a still or stills containing 10 gallons, is deemed a common distiller, and subject to survey, penalties, &c.

— Every person having wash, cyder, &c. fit for distillation, and a still or stills, the contents of which, with the head, is 10 gallons, is deemed a common distiller, and subject to survey, penalties, &c.

— Every person having wash fit for distillation, and a still or stills containing, with the head, two gallons, is deemed a common distiller, and subject to survey, penalties, &c.

— Every person having wash fit for distillation, and a still of any size, is deemed a common distiller, and subject to survey, penalties, &c.

— Every person who shall distil low wines or spirits for sale, or not for sale, is deemed a common distiller, and required to enter his utensils.

— Any person may distil spirits from malted corn, or cyder, giving notice, paying duty, and being subject to penalties, &c.

— Must take out, and pay duty for a licence annually, under the penalty of 200l. if a corn distiller,—or 30l. if a melasses distiller.

— Cannot, by virtue of one licence, carry on business in any other houses or places than those in which it was carried on at the time the licence was taken out.

— One licence sufficient for partners carrying on business in one house.

— Need not take out a 5l. licence to deal in brandy.

— Must occupy a tenement of 10l. per annum, and pay to parish rates, otherwise entry void.

— Form of entry prescribed.

— Not to set up, or alter any utensil, nor make use of any private place for laying wash, &c. without notice, on penalty of 20l.

— Not to make use of any wash-batch, or other utensil, nor of any room or place for making or keeping wash for distillation, without giving notice thereof at the next office of excise, on forfeiture of 50l.

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8, 9 W. III.	22	2	80
3 Geo. III.	1	25	485
17 Geo. II.	17	19	352
30 Geo. III.	38	15	1125
30 Geo. III.	38	15	1125
29 Geo. III.	68	155	1106
30 Geo. III.	38	15	1125
26 Geo. III.	59	11	862
2 Geo. III.	5	12	464
8, 9 W. III.	19	11	79
33 Geo. II.	9	13	451
12 Geo. III.	46	8 9	573
19 Geo. III.	50	1	637
21 Geo. III.	55	35	701
21 Geo. III.	55	34	701
2 W. & M.	9	11 13	56 57
8, 9 W. III.	19	13	79
24 Geo. III.	41	1 6 7	769 772 773
24 Geo. III.	41	8	774
24 Geo. III.	41	8	774
24 Geo. III.	41	1 6	770 772
19 Geo. III.	50	3	638
26 Geo. III.	73	—	909
3, 4 W. & M.	15	1	58
8, 9 W. III.	19	10	78
21 Geo. III.	55	36	701

DISTILLER for HOME CONSUMPTION, *continued.*

	A C T S.			£ s. d.
	YEAR & REIGN.	Ch. s.	d.	
Must make entry, in writing, and at the next office of excise, of all warehouses, shops, cellars, and other places for keeping brandy, or other spirits, on forfeiture thereof, and 20l.	6 Geo. I.	21	11 12	227
Must make entry, in writing, and at the next office of excise, 10 days before he begins, of every stillhouse, warehouse, still, copper, tun, wash-batch, cask, or other vessel used for distilling, &c.; and also of all vessels for holding feints, on forfeiture of 50l.	24 Geo. II.	40	18	398
Four days before he begins, must make entry, in writing, (according to the form prescribed), at the next office of excise, of his stillhouse and utensils;—neglecting to make entry, or applying his utensils to other purposes than those specified in the entry, penalty 100l.	26 Geo. III.	73	3	887
	26 Geo. III.	73	—	908 909
Not to withdraw his entry whilst any wash, low wines, or other materials, preparing or fit for distillation, are remaining.	23 Geo. III.	70	25	730
Not to withdraw his entry whilst any duty is depending, or utensil standing, but may change it from one house to another;—from malt to melasses,—or from home consumption to exportation, and <i>vice versa</i> ; provided the new entry is made the same day the former is withdrawn.	26 Geo. III.	73	4	888
After all the wash, low wines, &c. intended to make spirits for exportation are distilled, and the spirits locked up, a distiller for exportation may make entry for home consumption, and may begin to work at the end of six days.	2 Geo. III.	5	17	467
After he has withdrawn his entry for exportation to Scotland, to be allowed certain proportions for every day he works his still for home consumption.	28 Geo. III.	46	41	1005
From corn, having discontinued working his wash still, not to recommence without giving the officer four days notice in writing, on forfeiture of 200l.	26 Geo. III.	73	65	906
Must cause to be painted over the outer door of every still house, &c. the word “Distiller,” on forfeiture of 100l.	19 Geo. III.	50	6	639
Not having made entry, painting the word “Distiller” over his door, forfeits 200l.	19 Geo. III.	50	9	640
Not to buy or receive any British spirituous liquors (except at excise sales) of any person other than a distiller, rectifier, or compounder, having the word “Distiller, Rectifier, or Compounder,” painted over his door, on forfeiture of 50l.:—By 21 Geo. III. c. 55, penalty 500l.	19 Geo. III.	50	7	639
	21 Geo. III.	55	37	701
Selling British spirits, not having the word “Distiller” painted over his door; or buying of a person not having such word, may inform against the other, and in that case he discharges himself of the penalty.	19 Geo. III.	50	11	640
	21 Geo. III.	55	39	702
May extract spirits from any sort of grain, meal, or flour; unless prohibited by the King’s proclamation, during the recess of Parliament.	33 Geo. II.	9	4 5	445 446
Not to use a greater proportion than one of wheat to two of other grain, on forfeiture of 50l.	33 Geo. II.	9	15	452
From corn, using melasses, coarse sugar, honey; or composition or extract of sugar, in preparing wash for distillation, or in making low wines or spirits; or having above 10 pounds thereof in his custody, forfeits 100l.;—servant assisting to use, or to bring in, forfeits 20l.; and in default of payment, to suffer three months imprisonment.	23 Geo. III.	70	24	730
Must permit gager, on request, (if at night with constable), to enter and take account of commodities made or making;—refusing, may be forbid to send out; and sending out after forbid, and before duty paid, penalty 5l. or 10l.	12 Car. II.	23	19	18
	12 Car. II.	24	33	24
Must permit officer by day (and night with constable), to enter and take account by tassing, gaging, or otherwise;—obstructing, penalty 50l.	1 W. & M.	24	9	51
	6 Geo. I.	21	14	228

DISTILLER for HOME CONSUMPTION, *continued.*

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7, 8 W. III.	30	12	69
14 Geo. III.	73	9	595
26 Geo. III.	73	19	894
		71	907
12 Car. II.	23	19	18
12 Car. II.	24	33	24
23 Geo. III.	70	21	729
7, 8 W. III.	30	27	74
10, 11 W. III.	4	4	84
		5	85
		8	
24 Geo. II.	40	18	398
24 Geo. II.	40	18	398
2 Geo. III.	5	12	464
14 Geo. III.	73	2	592
26 Geo. III.	73	5	889
26 Geo. III.	73	5	889
23 Geo. III.	70	16	726
10, 11 W. III.	4	3	83
10, 11 W. III.	4	6	84

— Must permit officer, by day, (and night, on producing his commission), to enter all places where distillery utensils are standing;—obstructing, penalty 200l.; and after obstruction, officer may break doors, windows, walls, &c. to obtain entrance.

— Must permit officer to gage and take an account of all wash prepared or preparing, and of all low wines and spirits.

— Having materials fit for distillation, must permit officer to take off still head, and examine the still;—refusing, penalty 20l.

— Must permit officer to take gages of the charge in the wash still, and also of spent wash and feints after the still is charged, and before it comes to work.

— Must permit the proper officer (and such officer is required) to gage and keep account of the wash, wort, or other liquor, put into the wash still;—obstructing, penalty 200l.

— Entitled to a copy of the officer's return.

— Must provide ladders, and assist the officers in raising the same, and in examining the contents of stills, and taking still gages;—neglecting, or obstructing, penalty 200l.

— Must permit officer, in day-time, and with constable, on suspicion and request, to break doors and ground to search for and trace private conveyances; which may be followed into adjoining premises, making good damages;—obstructing, penalty 20l.

— Must permit officer, in day-time, and with constable, on request, to break ground or partition in distil-house, or premises adjoining, to search for, follow, and examine private pipes or conveyances; not succeeding, officer to make satisfaction according to the determination of the two next justices;—obstructing, penalty 100l.

— Not to use any still-house, warehouse, still, cask, or other utensil, until the same has been shewn to, and marked by the officer, on forfeiture of 20l.

— Not to rub out or deface the mark set by the officer on any stillhouse, warehouse, still, cask, or other utensil, on forfeiture of 20l.

— Not to have any still or stills in his custody, unless the whole taken together contain 100 gallons, on forfeiture of 100l.

— Not to have in his custody any wash still containing less than 400 gallons, exclusive of the head; nor any low wine still containing less than 100 gallons, exclusive of the head, on forfeiture of 100l.

— Must place every fermenting wash-back so that the top thereof may be under the level of the charging cock of the wash-still.

— Must cause a hole to be made in the top of every fermenting wash-back, and place the same in such manner, as that the officer may conveniently take his gage at such hole, on forfeiture of 200l.

— Not to erect, or keep any trunk or other close vessel or utensil, for receiving, keeping, or making wash, or materials preparing for distillation, on forfeiture of 100l.

— Not to have any private pipe, stop-cock, or other conveyance; nor any hole in any back, &c. by which wash, &c. may be conveyed, on forfeiture of 100l.

— May have pipes and conveyances above ground, and open to view, for conveying wash or worts from one publick utensil to another.

DISTILLER for HOME CONSUMPTION, *continued*

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26 Geo. III.	73	17	893
23 Geo. III.	70	16	726
26 Geo. III.	73	13	892
12 Geo. III.	46	16	576
14 Geo. III.	73	1	592
23 Geo. III.	70	17	727
26 Geo. III.	73	13	892
23 Geo. III.	70	18	727
26 Geo. III.	73	11	891
26 Geo. III.	73	12	892
14 Geo. III.	73	3 5	593
8, 9 W. III.	19	9	78
24 Geo. II.	40	20	399
26 Geo. III.	73	6	889
12 Geo. III.	46	11 17	574 576
14 Geo. III.	73	1	592
26 Geo. III.	73	11	890
14 Geo. III.	73	5	593
26 Geo. III.	73	8	890

Not to have any fixed pipe, or other conveyance, to or from any still, except one charging pipe, and the discharge cock, on forfeiture of 200 l.

Not to have any conveyance to the wash still, except the known charging pipe from the entered wash-backs, which must empty itself into an open trunk two feet long, one foot broad, not more than two feet deep, and within six feet of the still; from which, the pipe to the still must be in a straight line, unconcealed, and not above six inches diameter, on penalty of 200 l.

Not to fix any pipe to the end of the worms of the stills, but leave the same open for the officers to examine the low wines and spirits, which must run publicly into an open safe or vessel; and be conveyed from thence into the low wine or spirit cask, on forfeiture of 100 l.

Not to have any pipe or conveyance communicating with the worm of any still, on forfeiture of 100 l.

Not to have any pipe to his low wine still, except from the known and entered low wine cask, on forfeiture of 100 l.

Must fix the discharge cocks of his still in the body, so that the officer may have convenient access thereto; must continue the same in a straight line, and not let them project more than three feet from the body, nor more than 18 inches from the brick work, on forfeiture of 100 l.

Not to have a cap or covering upon any cock belonging to any still, pipe, back, or vessel, so as to prevent the officer from examining such cock, on forfeiture of 50 l.

Must construct the keys of the charge and discharge cocks of every still of a solid piece, rivetted to the bottom, (by 26 Geo. III. c. 73, not to be rivetted), with an eye at top, capable to receive a lever sufficient to turn it;—and must not place any grate, or other thing, before the mouth of the cock, so as to prevent the officer from examining it, on forfeiture of 100 l.

Not to rivet or fasten the key of any charge or discharge cock, so as to prevent the officer from taking out and examining the same, on forfeiture of 50 l.

Must make a hole in the breast of his wash still, not more than five inches square, to enable the officer to take gages; and in the breast of every other still, not less than one inch and half in diameter, that the officer may take samples; which holes are to be locked and secured in the same manner, and under the like penalties, as are directed with respect to still heads by 12 Geo. III. c. 46:—Distilling before such holes are made, penalty 50 l.

Receiving wash, tilts, beer, cyder, or vinegar, from brewer or cyder maker, the officer to have notice thereof.

Must give notice in London 24 hours, in the country 48, before receiving wine, cyder, sugar-water, or fermented wash, on forfeiture of 50 l.

Must give four hours notice, in writing, to the officer, if in London, and eight hours in the country, before he begins to lime any wash-back, on forfeiture of 50 l.

Must provide and affix (at his own expence) sufficient fastenings to the wash and low wine stills, wash pumps, and charging cocks, which are to be locked and sealed by the officer:—Refusing to pay for locks and keys, penalty 50 l.

Must provide and affix (at his own expence) sufficient locks and fastenings to the discharge cock of every still, and permit the officer, if he see cause, to lock and secure the same;—not providing locks and fastenings, penalty 50 l.

DISTILLER for HOME CONSUMPTION, *continued.*

	ACTS.			
	YEAR & REIGN.	Cha.	Sect.	Page.
Must provide and affix (at his own expence) sufficient locks and fastenings to the furnace door of every still, and permit the officer to lock and secure the same when not at work;—not providing locks and fastenings, penalty 50 l.	14 Geo. III.	73	4	593
On the requisition of a general surveyor in London, or a surveyor or supervisor in the country, must immediately set about, and in a reasonable time repair the locks, keys, and fastenings, of the several utensils, on forfeiture of 50 l.	26 Geo. III.	73	5	890
Opening still head, charge cock, or wash pump; or wilfully damaging the fastenings after secured by the officer, penalty 200 l.	26 Geo. III.	73	10	891
Opening any furnace door, discharge cock, or hole, in the breast of stills, after secured by officer, or wilfully damaging any lock or fastening, penalty 200 l.	12 Geo. III.	46	18	576
May have his still head, charge cocks, and wash pumps, open for repairing;—officer in such case to attend at six in the morning, and to lock and secure the utensils each night as soon as the workmen leave work.	14 Geo. III.	73	1	592
Not to boil or heat wash, worts, or other materials for distillation, in any utensil except the licensed stills, in which they are to be put without any previous preparation by fire that may accelerate the distillation, on forfeiture of 200 l.	26 Geo. III.	73	8	890
Not to begin to charge his still without six hours notice, unless between five in the morning and eight in the evening in winter, and three in the morning and nine in the evening in summer, on forfeiture of 100 l.	14 Geo. III.	73	12	596
Must give 48 hours notice before putting cyder into still, to be drawn into low wines or spirits, on forfeiture of 5 l.	26 Geo. III.	73	8	890
In London, or other city, or under survey of London officers, desirous of opening his stills for charging between six in the morning and 12 at night, must give four hours notice in writing;—being situate in any other part, or desirous of opening and charging between 12 at night and six in the morning, must give 12 hours notice.	12 Geo. III.	46	14	575
From melasses, or other materials, (not corn), must give four hours notice in London, and eight in the country, for charging wash-still;—such notice to be given between the hours of five in the morning and seven in the evening in summer, and seven in the morning and five in the evening in winter.	14 Geo. III.	73	1	592
Must specify in his notice for charging, the number and mark of the wash-batch he intends to charge from;—charging from other batch, penalty 100 l.	26 Geo. III.	73	8	890
Giving notice;—if officer attends within one hour after the time mentioned, it is sufficient.	14 Geo. III.	73	6	594
When officer attends to open the still, must turn the discharge cock to satisfy him the still is empty;—must permit him to continue while charging, and to lock and secure the still head, wash pumps, and charging cocks, as soon as the still is charged, on forfeiture of 50 l.	26 Geo. III.	73	8	890
Not to begin working his still, nor carry out low wines or spirits, without notice to officer, except between three in the morning and nine in the evening in summer, and five in the morning and eight in the evening in winter.	14 Geo. III.	73	7	595
Not to put wash, or other preparations, into the still, nor remove the same from the back wherein fermented, until gaged and charged by the officer, on forfeiture of 200 l. and double duty.	14 Geo. III.	73	11	596
Putting wash into any still, except the known wash still, or into the wash still, without notice; or having increase in the still, or a greater proportion of low wines and spent wash than the wash pumped into the still would admit of, to be charged double duty.	12 Geo. III.	46	14	575
	14 Geo. III.	73	17	576
	14 Geo. III.	73	1	592
	26 Geo. III.	73	8	890
	2 W. & M.	9	8	56
	7, 8 W. III.	30	15	70
	26 Geo. III.	73	16	893
	14 Geo. III.	73	9	595

DISTILLER for HOME CONSUMPTION, *continued.*

	A C T S.			Page.
	YEAR & REIGN.	Chap.	Section.	
Putting wash, or mixing it with low wines or spirits in any still except the known wash still, penalty 100 l.	14 Geo. III.	73	10	596
In London, or other city, or under the survey of the London officers, desirous of opening furnace door between six in the morning and 12 at night, must give four hours notice in writing;—situate in any other part, or desirous of opening between 12 at night and six in the morning, to give 12 hours notice.	14 Geo. III.	73	6	594
	26 Geo. III.	73	8	890
From melasses, or other materials, (not corn), must give 12 hours notice in London, and 24 in the country, for opening furnace door; such notice to be given in summer between the hours of five in the morning and seven in the evening, and in winter between the hours of seven in the morning and five in the evening.	14 Geo. III.	73	6	594
	26 Geo. III.	73	8	890
Not to begin to draw off any low wines before he has charged his wash still with wort or wash, (on which the duty has been charged) in the proportion of three fourths of the content, including the head;—must work off the still within 24 hours, on forfeiture of 100 l.	26 Geo. III.	73	21	894
Must convey all low wines into the low wine still, within 12 hours after run from the wash still; and draw the same into spirit within the next 12 hours, on forfeiture of 10 l. for every hour beyond.	26 Geo. III.	73	22	894
From corn, must continue to work his wash still regularly for three calendar months after beginning, and not withdraw his entry within that time; but at the expiration thereof, may discontinue working, on giving four days notice.	26 Geo. III.	73	62 63	905
From corn, during the time he shall work between the 15th November and 15th May, is presumed to charge his wash still in the proportion of three fourths of its content, including the head, at the average of five times a week; and for the other part of the year in the same proportion, at the average of four times a week.	26 Geo. III.	73	61	905
Not to remove wort or wash from his entered distillery, nor fraudulently hide or conceal the same, on forfeiture thereof, and the distiller, the person employed to remove, and the person who receives the same, each forfeits 10s. a gallon.	26 Geo. III.	73	20	894
Chargeable with duty for wash missing, according to the judgment of the officer, unless he accounts for the same.	2 W. & M.	9	7	56
	7, 8 W. III.	30	14	70
Not to have more than two casks at one time for holding feints.	24 Geo. II.	40	18	398
Spirits drawn from any mixture of spirits with wash, or other liquor, (except water) deemed low wines, and chargeable with duties.	10, 11 W. III.	4	9	85
Not to sell his low wines before distilled a second time, on penalty of 5 s. per gallon.	1 W. & M.	24	3	50
Not to brew, or receive melasses wash, until he has distilled all his corn wash, on forfeiture of 5 l.	2 W. & M.	9	4	55
	7, 8 W. III.	30	8	69
	2 W. & M.	9	3	55
	7, 8 W. III.	30	7	68
Not to mix melasses, or other materials, with corn wash.	4 Q. Ann.	12	4	104
Chargeable for corn wash decreased, in the proportion of one fourth as low wines, and three fifths of such low wines as spirits.	4 Q. Ann.	12	4	104
Chargeable for wash from cyder or perry decreased, in the proportion of one fifth as low wines, and one half of such low wines as spirits.	4 Q. Ann.	12	4	104
Chargeable for melasses wash decreased, in the proportion of one fourth as low wines, and two thirds of such low wines as spirits.	10, 11 W. III.	21	22	89
Not to have any allowance for feints, water, or other liquor put into the wash still, except in the sight of the officer.	14 Geo. III.	73	9	595

DISTILLER for HOME CONSUMPTION, *continued.*

	A C T S.			Page.
	YEAR & REIGN.	Cha.	Sect.	
— Taking feints, or spent wash, out of the still, contrary to law, penalty 100 l.	14 Geo. III.	73	8	595
— To be allowed a credit of 20 gallons of spirits for every 100 of malt or corn wash,—15 for every 100 of cyder wash,—22 for every 100 of melasses wash,—and 20 for every 100 of wash from foreign wine, or foreign cyder; all at the strength of one to 10 over hydrometer proof.	26 Geo. III.	73	25	895
— Extracting more than 19 gallons of spirits, at the strength of one to 10 over hydrometer proof, from 100 gallons of wash, forfeits 5 s. for every gallon above that proportion.	28 Geo. III.	46	71	1017
— Proving, on oath, to the satisfaction of the commissioners, that the excels of any presumptive charge beyond the wash produced to the officer, was occasioned by unavoidable necessity; and that the wash actually worked, was <i>bonâ fide</i> produced to the officer;—the commissioners may then relieve.	26 Geo. III.	73	64	906
— Must make entry, weekly, of all the wash used for making low wines and spirits, on forfeiture of 10 l.	19 Geo. III.	50	4	639
— Must pay the duty within one week after he has, or ought to make entry, on forfeiture of double duty.	19 Geo. III.	50	5	639
— His stills, and other utensils, wherever they may be, and however claimed, liable for duties in arrear.	7, 8 W. III.	30	13	70
— Must permit officer to take a sample of wash, not exceeding 12 gallons, out of each wash back, or other vessel, paying for the same at the rate of 1 s. 6 d. per gallon;—obstructing, penalty 100 l.—By 26 Geo. III, c. 73, penalty 200 l.	28 Geo. III.	37	21	996
— Must permit officer to take samples of low wines or spirits, and of feints, paying for the same;—obstructing, penalty 50 l.	23 Geo. III.	70	22	729
— Must permit officer to take a sample of wash, spent wash, or feints, before the still comes to work, and after it is off, paying, if demanded, 1 s. 6 d. per gallon for the wash, and 4 d. per gallon for spent wash and feints; obstructing, penalty 100 l.	26 Geo. III.	73	18	893
— Officer wittingly returning low wines as made from malted corn, when not so made, forfeits his office, and 10 s. per gallon.	24 Geo. II.	40	19	399
— Having different entered warehouses for spirits, not under the same roof, or which shall be separated by the intervention of land or buildings, such warehouses may be taken as distinct stocks.	14 Geo. III.	73	9	595
— Not to bring into his entered places, any brandy, or other spirits, without giving notice, and producing an authentic certificate, on forfeiture of the spirits, and casks.			13	596
— Not to receive raw British spirits in any cask of less content than 100 gallons, on forfeiture thereof, and 50 l.	2 W. & M.	9	5	55
— Not to receive British brandy, rectified british spirits, raw british spirits, British compounds, or spirits of wine, except between the hours of five in the morning and seven in the evening, from 25th March to 29th September, and between seven in the morning and six in the evening, the rest of the year, on forfeiture of the goods, and 50 l.	7, 8 W. III.	30	9	69
— Having British spirits;—by what rules the several sorts are to be distinguished as British brandy,—raw, rectified, or compounded spirits, and spirits of wine.	26 Geo. III.	73	35	898
— Not to use any standing or fixed cask for British brandy, compounds, or other spirits, until entered at the proper office of excise, and gaged and inched to the satisfaction of the officer, on forfeiture of the cask and liquor, and 100 l.	6 Geo. I.	21	13	228
— Must paint or cut, on some conspicuous part of every moveable cask used for British brandy, compounds, or other spirits, the full measure in gallons, on forfeiture of 50 l.	26 Geo. III.	73	46	902
	26 Geo. III.	73	46	902
	26 Geo. III.	73	44	901
	26 Geo. III.	73	38	898
	26 Geo. III.	73	38	898

DISTILLER for HOME CONSUMPTION, *continued.*

	A C T S.			Page.
	YEAR & REIGN.	Cha.	Seet.	
Must, on 12 hours notice, in writing, from the officer, of his intention to take stock, fill up all moveable casks of British spirituous liquors, leaving only one ullage of each sort; and must set apart, and keep separate for six hours after the expiration of the 12 hours, one sort of such liquor from another, on forfeiture of 100l.	26 Geo. III.	73	39	899
Not being a rectifier, must permit the officer to take account of his stock once in three months, or oftener, if occasion require, or if directed by a superior;—obstructing, penalty 200l.	26 Geo. III.	73	27 72	896 907
Having any still at work at the time the officer is taking stock, must keep the spirits produced separate, until after the stock shall be completely taken.	26 Geo. III.	73	37	898
Not being a rectifier, having an excess of spirit over and above the legal credit, or the quantity received by permit, (the stock being settled and cast at one to ten over hydrometer proof) forfeits such excess, and 50l.	26 Geo. III.	73	26 27	896
Must permit the officer to take a sample, not exceeding four gallons, of foreign or British spirits, paying for the former 13s. or for the latter 7s. a gallon;—obstructing, penalty 100l.	26 Geo. III.	73	36	898
Convicted before the commissioners or justices, of wilfully and fraudulently making spirits, or of having British or foreign spirits in his custody without a legal permit for the same, (the fact of knowingly and wilfully being set forth in the record of conviction) besides incurring the penalties, his entry and licence become void, and no fresh licence to be granted for a month.	26 Geo. III.	73	45	902
Not to sell or send out, nor have in his custody, any foreign spirits of a lower strength than one in six under hydrometer proof; nor keep any British and foreign spirits mixed of a lower strength, except shrub, cherry, or raspberry, on forfeiture of the liquors.	26 Geo. III.	73	31	896
Not to sell, or send out, spirits of a higher degree of strength than one to ten over hydrometer proof, on forfeiture thereof.	26 Geo. III.	73	31	896
Not to sell, or send out, any British spirits mixed with foreign, in any greater quantity than four gallons, on forfeiture of 50l.	26 Geo. III.	73	57	904
Entitled, on request, to a permit to accompany the removal of any quantity of brandy, or other spirits, sold in his entered premises.	6 Geo. I.	21	16	229
Demanding a permit, must specify in the request note, his trade, and the quantity of spirits, distinguishing British brandy,—rectified british spirits,—raw british spirits,—spirits of wine, or British compounds; and if raw spirits, whether made from corn, melasses, or other materials;—must also specify the mode of conveyance, and whether by land or water:—Permit must correspond.	26 Geo. III.	73	41 40 42	900 900 901
Removing British spirits, whether raw, rectified, or compounded, under an illegal or false description, forfeits the same, and the cattle and carriages employed in the removal thereof.	26 Geo. III.	73	41	900
Removing British spirituous liquors, upon which a question shall arise, whether they are such as are described in the permit, the proof to lay on the owner by the oaths of two credible and competent witnesses.	26 Geo. III.	73	44	901
Sending British spirits, whether raw, rectified, or compounded, to a buyer without a permit, forfeits the spirits to the buyer, over and above double the value:—But such forfeiture is not incurred if the seller, on the trial of the cause, prove that a permit was obtained, and that there was a suitable decrease in his stock.	26 Geo. III.	73	42 43	901

DISTILLER for HOME CONSUMPTION, *continued.*

A C T S.			
YEAR & REIGN.	Cha.	Sect.	Page.
— Knowingly selling spirits to be unlawfully retailed, forfeits 10l. and treble the value.	24 Geo. II.	40	11 395
— Not being an entered distiller, hiding or concealing low wines or spirits, forfeits 5 s. per gallon.	3,4 W.&M.	15	2 59
— Any person in whose house any concealed utensil for distilling shall be found, forfeits 20l.:—By 8 & 9 W. III, c. 19, penalty 50l.	3,4 W.&M.	15	1 58
— Private and concealed utensils and materials for distillation, may, in the day-time, by justice's warrant, and with constable, be searched for and seized;—claiming utensils, &c. or obstructing, penalty 200l.	8,9 W. III.	19	10 78
— Private and concealed utensils and materials for distillation, may be seized with, or without a warrant, and the proprietor, or person in whose custody found, forfeits 200l.;—obstructing in seizing or removing, penalty 100l.	10,11 W. III.	4	7 84 8 85
— Officer suspecting that a private still, or other utensil, spirits, low wines, wash, or materials for distillation, are kept in any place; may, by day, (or night with constable), search for and seize the same, by warrant of one justice, or two commissioners in London; or one justice in the country;—obstructing, penalty 200l.	19 Geo. III.	50	2 637
— Persons found aiding and assisting in a private distillery, may be arrested by any officer of excise, and carried before one justice, who, on oath of one witness, or confession, may convict the party in the penalty of 30l. and in default of payment, commit him for six months;—second offence 60l. and in default of payment, one year's imprisonment.	23 Geo. III.	70	13 724
— Occupier of any house, knowingly permitting a private back, or still to be set up or used for making wash, or distilling low wines or spirits, is subject to the penalties for using such utensils.	23 Geo. III.	70	14 725
— The proprietor of private distillery utensils, or the person in whose custody found, forfeits 200l.	26 Geo. III.	73	53 903
— Not chargeable with the duty of 4s. per hoghead for cyder or perry purchased for distilling.	10,11 W. III.	21	23 90
— Receiving cyder for distillation, and disposing of the same in any other way, forfeits 5l.	19 Geo. III.	50	2 637
— Not to carry on the business of a maker of vinegar from any materials, except malt or corn, within the distance of two miles of his distillery.	3 Geo. III.	1	11 481
— Cannot be a retailer of spirits.	3 Geo. III.	1	12 481
— Not to sell spirits by retail, whether licensed or not, on forfeiture of 200l.	26 Geo. III.	73	55 903
— Being a justice, not to grant a beer licence to any person whatever.	17 Geo. II.	17	18 352
— Not to act as a justice in any matter respecting the excise laws, which concern makers of, dealers in, or retailers of spirits.	24 Geo. II.	40	3 391
— Obstructing officer in the execution of his duty, penalty 100l.	26 Geo. III.	73	54 903
— Obstructing officer in the execution of his duty, penalty 200l.	26 Geo. II.	13	12 406
— Prosecuted for any offence;—information to be laid within three months, and party to have notice, in writing, within a week after.	11 Geo. II.	26	8 342
	24 Geo. II.	40	22 400
	2 Geo. III.	5	30 474
	12 Geo. III.	46	19 576
	14 Geo. III.	73	1 592
	26 Geo. III.	73	8 596
	26 Geo. III.	73	71 890
	28 Geo. III.	46	78 907
	12,13 W. III.	11	17 1018
			96

DISTILLER of MAIDSTONE GENEVA, GEORGE BISHOP.

	A C T S.			Page
	YEAR & REIGN.	Ch.	Sec.	
Not to distil Geneva at any other place than his Maidstone distillery, nor in larger utensils than those in use at the passing of the act of the 28 Geo. III, c. 46.	28 Geo. III.	46	69	1016
Must give 12 hours notice, in writing, before he begins to use any malt or corn for making wash, that the officer may attend and weigh it, on forfeiture of 200 l.	28 Geo. III.	46	67	1016
Chargeable with duty for every 96 gallons of wash produced from 112 lbs. of malt or corn.	28 Geo. III.	46	63	1015
To be allowed a credit of eight gallons and one third of spirits at one in six under hydrometer proof, for every 112 pounds of malt or corn.	28 Geo. III.	46	64	1016
Must provide and keep a still capable of distilling 24 gallons, and permit the officer to distil wash therewith; and if 24 gallons of his wash shall produce more than two gallons and one eighth of spirits, at one in six under hydrometer proof, the whole of the wash to be charged with duty at 1 s. per gallon.	28 Geo. III.	46	68	1016
Not to sell, or send out, any spirits stronger than one in six under hydrometer proof, on forfeiture thereof, and the cattle and carriages employed in removing the same.	28 Geo. III.	46	65	1016
Having an excess in stock (cast at one in six under hydrometer proof) over and above the credit, forfeits the same.	28 Geo. III.	46	66	1016
Obstructing officer in the execution of his duty, penalty 200 l.	28 Geo. III.	46	78	1018
DISTILLER for EXPORTATION, <i>vide also</i> DISTILLER for EXPORTATION to SCOTLAND, DISTILLER for HOME CONSUMPTION.				
Not chargeable with duty for spirits made for exportation.	2 Geo. III.	5	13	465
Must occupy a tenement of 10 l. per annum, and pay to parish rates, otherwise entry void.	19 Geo. III.	50	3	638
Must take out, and pay duty for a licence annually, on forfeiture of 200 l.	24 Geo. III.	41	1	769
			6	772
			7	773
Cannot, by virtue of one licence, carry on business in any other houses or places than those in which it was carried on at the time licence was taken out.	24 Geo. III.	41	8	774
One licence sufficient for partners carrying on business in one house.	24 Geo. III.	41	8	774
Not allowed to make spirits for exportation, unless he shall have distilled all his wash and low wines for home consumption 48 hours before the day mentioned in his entry to work for exportation.	2 Geo. III.	5	16	466
Not allowed to make entry unless his wash still will contain 1,600 gallons, and his low wine still 800 gallons.	2 Geo. III.	5	16	466
Form of entry prescribed.	26 Geo. III.	73	—	908
Not to set up, or alter any utensil, nor keep any private or concealed utensil, storehouse, cellar, &c. without notice, on forfeiture of 20 l.	8, 9 W. III.	19	10	78
Must make entry in writing, and at the next office of excise, 10 days before he begins, of every still-house, warehouse, still, copper, tun, washbatch, cask, or other vessel, used for distilling, &c. and also of all vessels for holding feints, on forfeiture of 50 l.	24 Geo. II.	40	18	398
Four days before he begins to brew, &c. must make entry in writing, and at the next office of excise, of his workhouse, still-house, storehouse, &c. and of all stills, coppers, washbatches, casks, vessels, &c. on forfeiture of 100 l.	2 Geo. III.	5	15	465
Not allowed to withdraw his entry for exportation, and make entry for home consumption, until all the wash, low wines, and feints, in his custody, shall be distilled, and the spirits duly locked up.	2 Geo. III.	5	17	467
May extract spirits from any sort of grain, meal, or flour, unless prohibited by the King's proclamation, during the recess of Parliament.	33 Geo. II.	9	4	445
			5	445

DISTILLER for EXPORTATION, *continued.*

	A C T S.			Page.
	YEAR & REIGN.	Cha.	Sect.	
Not to use a greater proportion than one of wheat to two of other grain, on forfeiture of 50 <i>l</i> .	33 Geo. II.	9	15	452
From corn, using melasses, coarse sugar, honey, or composition or extract of sugar, in preparing wash for distillation, or in making low wines or spirits, or having above 10 pounds thereof in his custody, forfeits 100 <i>l</i> .;—servant assisting to use or to bring in, forfeits 20 <i>l</i> . and in default of payment, to suffer three months imprisonment.	23 Geo. III.	70	24	730
Must permit officer to gage, and take an account of all wash prepared or preparing, and of all low wines and spirits.	2 W. & M.	9	3 7	55 56
	7, 8 W. III.	30	7 14	68 70
Must permit officer to take gages of the charge in the wash still, and also of spent wash, and feints, after the still is charged, and before it comes to work.	14 Geo. III.	73	9	595
Must permit the proper officer (and such officer is required) to gage and keep account of the wash, wort, or other liquor, put into the wash still;—obstructing, penalty 200 <i>l</i> .	26 Geo. III.	73	19 72	894 907
Must provide ladders, and assist the officer in raising the same, and in examining the contents of stills, and taking still gages;—neglecting, or obstructing, penalty 200 <i>l</i> .	23 Geo. III.	70	21	729
Must permit officer, in day-time, and with constable, on suspicion, and request, to break doors and ground to search for and trace private conveyances, which may be followed into adjoining premises, making good damage;—obstructing, penalty 20 <i>l</i> .	7, 8 W. III.	30	27	74
Must permit officer, in day-time, and with constable, on request, to break ground or partition in distil-house, or premises adjoining, to search for, follow, and examine private pipes or conveyances; not succeeding, officer to make satisfaction according to the determination of the two next justices;—obstructing, penalty 100 <i>l</i> .	10, 11 W. III.	4	4 5	84
Must shew the officer every still-house, warehouse, still, cask, and other vessel or utensil, in order that the same may be duly marked before used;—neglect, penalty 20 <i>l</i> .	24 Geo. II.	40	18	398
Not to rub out or deface the mark set by the officer on any stillhouse, still, cask, or other utensil, on forfeiture of 20 <i>l</i> .	24 Geo. II.	40	18	398
Not to erect, or keep any trunk or other close vessel or utensil for receiving, keeping, or making wash or materials preparing for distillation, on forfeiture of 100 <i>l</i> .	23 Geo. III.	70	16	726
Not to have any private pipe, stop-cock, or other conveyance, nor any hole in any back, &c. by which wash, &c. may be conveyed, on forfeiture of 100 <i>l</i> .	10, 11 W. III.	4	3	83
May have pipes and conveyances above ground, and open to view, for conveying wash or worts from one publick utensil to another.	10, 11 W. III.	4	6	84
Not to have any fixed pipe, or other conveyance, to or from any still, except one charging pipe, and the discharge cock, on forfeiture of 200 <i>l</i> .	23 Geo. III.	70	23	730
Not to fix any pipe to the end of the worms of the stills, but to leave the same open for the officers to examine the low wines and spirits, which must run publicly into an open safe or vessel, and be conveyed from thence into the low wine or spirit cask, on forfeiture of 100 <i>l</i> .	23 Geo. III.	70	16	726
Not to have any pipe to his low wine still, except from the known and entered low wine cask, on forfeiture of 100 <i>l</i> .	12 Geo. III.	46	16	576
	14 Geo. III.	73	1	592
Must fix the discharge cocks of his stills in the body thereof, so that the officer may have convenient access thereto;—must continue the same in a straight line, and not let them project more than three feet from the body of the still, nor more than 18 inches from the brick work, on forfeiture of 100 <i>l</i> .	23 Geo. III.	70	17	727

DISTILLER for EXPORTATION, *continued.*

	A C T S.			L. s. d.
	YEAR & REIGN.	Ch.	Sh.	
Must construct the keys of the charge and discharge cocks of every still of a solid piece, rivetted to the bottom, (by 26 Geo. III. c. 73, not to be rivetted) and with an eye at the top, capable to receive a lever sufficient to turn it; and must not place any grate, or other thing, before the mouth of the cock, to as to prevent the officer from examining it, on forfeiture of 100 l.	23 Geo. III.	70	18	727
	26 Geo. III.	73	11	891
Must provide and affix (at his own expence) sufficient fastenings to wash and low wine stills, wash pumps, and charging cocks; which are to be locked and sealed by officer;—refusing to provide or pay for locks and keys, penalty 50 l.	12 Geo. III.	46	11	574
			17	576
	14 Geo. III.	73	1	592
	26 Geo. III.	73	8	890
Must provide and affix (at his own expence) sufficient locks and fastenings to the discharge cock of every still, and permit the officer, if he see cause, to lock and secure the same;—not providing locks and fastenings, penalty 50 l.	14 Geo. III.	73	5	593
	26 Geo. III.	73	8	890
Must provide and affix (at his own expence) sufficient locks and fastenings to the furnace door of every still, and permit the officer to lock and secure the same when not at work;—not providing locks and fastenings, penalty 50 l.	14 Geo. III.	73	4	593
	26 Geo. III.	73	8	890
On the requisition of a general surveyor in London, or a surveyor or supervisor in the country, must immediately set about, and in a reasonable time repair the locks, keys, and fastenings, of the several utensils, on forfeiture of 50 l.	26 Geo. III.	73	10	891
Opening still head, charge cock, or wash pump, or wilfully damaging the fastenings after secured by officer, penalty 200 l.	12 Geo. III.	46	18	576
	14 Geo. III.	73	1	592
	26 Geo. III.	73	8	890
Opening furnace door, discharge cock, or hole in the breast of stills, after secured by officer, or wilfully damaging any lock or fastening, penalty 200 l.	14 Geo. III.	73	12	596
	26 Geo. III.	73	8	890
May have his still heads, charge cocks, and wash pumps, open for repairing;—officer in such case to attend at six in the morning, and to lock and secure the utensils each night as soon as the workmen leave work.	12 Geo. III.	46	14	575
	14 Geo. III.	73	1	592
Not to boil or heat wash, worts, or other materials for distillation, in any utensil except the licensed stills, in which they are to be put without any previous preparation by fire, that may accelerate the distillation, on forfeiture of 200 l.	28 Geo. III.	46	16	1000
In London, or other city, or under survey of London officers, desirous of opening his stills for charging, between six in the morning and 12 at night, must give four hours notice in writing;—being situate in any other part, or desirous of opening and charging between 12 at night and six in the morning, to give 12 hours notice.	12 Geo. III.	46	12	574
			13	575
	14 Geo. III.	73	1	592
	26 Geo. III.	73	8	890
Must give four hours notice, in writing, before beginning to brew wash.	2 Geo. III.	5	15	465
Must give notice in London 24, in the country 48 hours, before receiving wine, cyder, sugar-water, or fermented wash, on forfeiture of 50 l.	24 Geo. II.	40	20	399
Must give four hours notice, in writing, before pumping up, or conveying wash into the still, on forfeiture of 100 l.	2 Geo. III.	5	15	465
Must specify in his notice for charging, the number and mark of the wash batch he intends to charge from; charging from other batch, penalty 100 l.	14 Geo. III.	73	7	595
			8	
Giving notice;—if officer attends within one hour after the time mentioned, it is sufficient.	14 Geo. III.	73	11	596
Not to pump wash into the still, nor remove it from the fermenting back, but in the presence of officer, on forfeiture of 500 l.	2 Geo. III.	5	18	467
Having decrease of wash (except proved to have been occasioned by accident) to be charged double duty.	2 Geo. III.	5	26	471
When officer attends to open the still, must turn the discharge cock to satisfy him the still is empty;—must permit him to continue while charging, and to lock and secure the still head, wash pumps, and charging cocks, as soon as the still is charged, on forfeiture of 50 l.	12 Geo. III.	46	14	575
			17	576
	14 Geo. III.	73	1	592
	26 Geo. III.	73	8	890

DISTILLER for EXPORTATION, *continued.*

	A C T S.			Page.
	YEAR & REIGN.	Cha.	Secl.	
Putting wash into any still, except the known wash still, or into the wash still, without notice, or having increase in the stills, or a greater proportion of low wines and spent wash than the wash pumped into the still would admit of, to be charged with double duty.	14 Geo. III.	73	9	595
Putting wash, or mixing it with low wines or spirits, in any still except the known wash still, penalty 100l.	14 Geo. III.	73	10	596
In London, or other city, desirous of opening his furnace door between six in the morning and 12 at night, to give four hours notice in writing; situate in any other part, or desirous of opening between 12 at night and six in the morning, to give 12 hours notice.	14 Geo. III.	73	6	594
	26 Geo. III.	73	8	890
Must permit officer to secure the heads of his stills when not at work,—the pumps for charging the stills and emptying the low wine and spirit casks,—the lid of the said casks,—and the safe at the end of the worm.	2 Geo. III.	5	26	471
Must provide, and enter a proper cask, into which he must draw off all his low wines, and continue the same therein until gaged by the officer, on forfeiture of 500l.	2 Geo. III.	5	18	467
Must provide and enter a sufficient cask, into which he must draw off all the spirits from each still, and must immediately, and in the presence of the officer, make the same up to the strength of one in six under hydrometer proof, on forfeiture of 500l.	2 Geo. III.	5	18	467
Not to have more than two casks at one time for holding feints.	24 Geo. II.	40	18	398
Between October 1st, and June 1st, must produce one gallon of spirits at one to six under hydrometer proof, for every six gallons of wash; and between June 1st, and October 1st, one gallon of spirits, at the same strength, for every seven gallons of wash, or to be charged with duty for all the wash that shall fall short of such proportion.	21 Geo. III.	55	31	699
Between November 15th. and May 15th. must produce two gallons of spirits, at one to six under hydrometer proof, for every nine gallons of wash; and the other part of the year, one gallon of spirits, at the same strength, for every six gallons of wash; or to be charged with duty at the rate of 1s. 6d. per gallon for all the wash that shall fall short of such proportion.	28 Geo. III.	46	77	1017
Not to have any allowance for feints, water, or other liquors put into the wash still, except in the sight of the officer.	14 Geo. III.	73	9	595
Not to begin to draw off low wines before he has charged his wash still with wort or wash in the proportion of fourth fifths of the content, including the head;—must work off the still within 24 hours, on forfeiture of 200l.	26 Geo. III.	73	21	894
Not to have any allowance for increase by water, or other fluid, but the whole charge of the still to be considered as wash, and the proportions of spirits required by law must be produced.	26 Geo. III.	73	24	895
Taking feints, or spent wash, out of the still contrary to law, forfeits 100l.	14 Geo. III.	73	8	595
Must permit officer to take a sample of wash, not exceeding 12 gallons out of each wash batch, or other vessel, paying for the same at the rate of 1s. 6d. per gallon;—obstructing, penalty 100l.	23 Geo. III.	70	22	729
	26 Geo. III.	73	18	893
Must permit officer to take sample of low wines or spirits, and of feints, paying for the same;—obstructing, penalty 50l.	24 Geo. II.	40	19	399
Must permit officer to take samples of wash, spent wash, or feints, before the still comes to work, and after it is off, paying, if demanded, 1s. 6d. per gallon for the wash, and 4d. per gallon for spent wash and feints.	14 Geo. III.	73	9	595
Must permit officer to take sample of wash, low wines, and spirits, on forfeiture of 500l.	2 Geo. III.	5	18	467

DISTILLER for EXPORTATION, *continued.*

	A C T S.			Page
	YEAR & REIGN.	Chap.	Sec.	
Must provide and enter proper warehouses for securing export spirits;—neglect, penalty 500 l.	2 Geo. III.	5	18	467
Must not open the locks or doors of, or make way into any export warehouse, nor alter the same without notice, on forfeiture of 500 l.	2 Geo. III.	5	18	467
Must not keep spirits for home consumption in his exportation warehouse, on forfeiture of 500 l.	2 Geo. III.	5	18	467
As soon as spirits are made up to the legal strength, must put the same in casks, and deposit them in the warehouses, to be secured under the locks of the trader, the surveyor, and officer, on forfeiture of 500 l.	2 Geo. III.	5	18	467
Not being able, for want of time, to convey the spirits into the locked up warehouse on the day they are distilled, must permit the officer to gage, to take a sample, and to secure the lid of the spirit cask;—removing, or decreasing the spirits, either in quantity or quality, to be charged with double duty.	2 Geo. III.	5	22	470
Must permit the officer to mark the casks containing British spirits for exportation, on forfeiture of 100 l.	33 Geo. II.	9	11	450
Artfully removing or concealing any wash or low wines; or any spirits, before or after put into the export warehouses, penalty 500 l.	2 Geo. III.	5	18	467
Having decrease in his stock of spirits, (except such as can be regularly and legally accounted for) to be charged double duty.	2 Geo. III.	5	26	471
May, on giving four hours notice, take raw spirits out of his locked up warehouses, for rectification.	2 Geo. III.	5	20	469
Taking raw spirits out of his locked up warehouses for rectification, must immediately pump the same into the still, in presence of the officer, and forthwith rectify and make them up to the legal strength, and then either ship or secure them in the warehouses.	2 Geo. III.	5	21	470
Taking raw spirits out of his locked up warehouses to rectify, must produce as much rectified spirits in strength and quantity, allowing only for feints, necessary waste, &c.	2 Geo. III.	5	25	471
To be allowed six gallons in every ton of spirits, in full compensation for all loss or waste in rectification, except proved to have happened by unavoidable accident.	21 Geo. III.	55	32	700
Having decrease in spirits taken out for rectification, beyond the allowance of six gallons per ton, (except by unavoidable accident) to be charged with duty for such decrease.	21 Geo. III.	55	32	700
After rectifying spirits, must run the feints into an entered feint cask, which must be gaged, sampled, and kept stock of by officer; and put into casks marked with the word "Feints," and secured in the locked up warehouses.	2 Geo. III.	5	25	471
Must, once a month, distil all his feints, and make up his spirits to the legal strength, and deposit them in the locked up warehouses.	2 Geo. III.	5	25	471
May, by leave of commissioners, take spirits out of his locked up warehouses, and use the same for home consumption, paying 40 l. 10 s. per tun:—But this repealed by 21 Geo. III, c. 55.	2 Geo. III. 21 Geo. III.	5 55	23 33	470 700
Must permit officer to take a sample of British spirits for exportation, both before and after shipping, not exceeding one pint, paying the market price;—obstructing, penalty 100 l.	33 Geo. II.	9	11	450
May ship British corn spirits for stores or exportation.	33 Geo. II.	9	7	446
Not to export raw unrectified spirits.	2 Geo. III.	5	20	469
Allowed to ship proof spirits only.	33 Geo. II.	9	11	450
Not to export spirits but at the strength of one in six under hydrometer proof.	2 Geo. III.	5	21	470
Each gallon of brandy, or spirit, at one in six under hydrometer proof, to be reckoned 7 lb. 13 oz. the gallon.	2 Geo. III.	5	24	471
Entering British spirits as merchandize, and not fairly shipping the same, forfeits the goods.	33 Geo. II.	9	10	440

DISTILLER for EXPORTATION, *continued.*

	A C T S.			Page.
	YEAR & REIGN.	Cha.	Seç.	
Shipping British spirits as merchandize, is entitled to a certificate thereof, from the shipping officer.	33 Geo. II.	9	7	446
Not entitled to bounty for spirits exported as merchandize, unless shipped in casks of 100 gallons, and on board vessels of 100 tons.	33 Geo. II.	9	8	447
May export British spirits as merchandize to Africa and Newfoundland, in ships of 70 tons burthen.	6 Geo. III.	46	11	548
Not entitled to the bounty for British spirits exported, unless he produce a certificate of the proper officer, that the spirits were shipped in his presence; and also prove, on oath, before two commissioners, or justices, that the spirits were made in Great Britain from corn, and that they were duly exported, &c.	2 Geo. III.	5	28	473
Desirous of taking spirits out of his warehouse for exportation, or to be sent coastways, must give four hours notice, specifying the quantity, quality, and for what purpose to be taken out.	2 Geo. III.	5	20	469
Desirous of shipping British spirits as merchandize, must give five days notice, mentioning the number of casks, and quantity.	33 Geo. II.	9	11	450
Desirous of shipping British spirits as stores, must give five days notice, mentioning the destination of the voyage, tonnage of ship, and number of mariners.	33 Geo. II.	9	7 11	446 450
Not to ship British spirits as stores, free of duty, on board vessels of less than 100 tons.	33 Geo. II.	9	8	447
Shipping British spirits as stores, must make oath of the shipping, and that they are to be consumed in the voyage.	33 Geo. II.	9	7	446
Shipping British spirits as merchandize, must give bond for the due exportation thereof; which bond may be cancelled on certificate of the due landing;—from Ireland in six months,—America 18 months,—Europe 15;—and if to Africa, on oath by master of the ship in 18 months;—oath is also to be made, except in the latter case, by the exporter.	33 Geo. II.	9	9	447
Or other, counterfeiting or altering certificate of the exportation of British spirits, or knowingly publishing a false certificate, penalty 500l.	2 Geo. III.	5	29	473
Causing British spirits to be altered or reduced after shipped, and examined by officer, forfeits the spirits, and 100l.	33 Geo. II.	9	12	451
Shipping British spirits for stores;—such spirits to be stowed openly, while the ship is in port.	33 Geo. II.	9	11	450
Shipping British spirits as merchandize, or for stores, and afterwards relanding the same, forfeits the goods, and double the amount of the drawback and bounty.	2 Geo. III.	5	29	473
May, upon due notice, on bond given, and with leave of commissioners, send spirits from his locked up warehouse to another distiller;—the latter conforming to all the rules for rectification and exportation, that are directed to be observed by the maker.	33 Geo. II.	9	10	449
May send spirits coastways from his locked up warehouses, to be exported from another port, on giving bond for the due landing thereof at the port for which entered.	2 Geo. III.	5	19	469
His coastways bond not to be discharged, unless a certificate is produced within six months, of the landing of the spirits; of the oath of the master of the ship to that effect, and of the subsequent exportation of the spirits.	2 Geo. III.	5	27	472
Or other, concerned in fraudulently unshipping British spirits sent coastways to be exported, incurs the penalties of the acts for enforcing the due exportation of spirits.	2 Geo. III.	5	27	472
Not to sell spirits by retail, whether licensed or not, on forfeiture of 200l.	26 Geo. III.	73	54	903
Not to carry on the business of a maker of vinegar from any materials except malt or corn, within the distance of two miles of his distillery.	26 Geo. III.	73	55	903

DISTILLER for EXPORTATION, continued.

Obstruſting officer in gaging, taking ſamples, or trying the proof, penalty 500 l.

Obstruſting officer in the execution of his duty, penalty, 100 l.

Obstruſting officer in the execution of his duty, penalty 200 l.

DISTILLER for EXPORTATION to SCOTLAND, vide alſo DISTILLER for EXPORTATION.

Not chargeable with duty for waſh, brewed or prepared under the legal rules and regulations.

Must, 10 days before he begins to brew or prepare waſh, take out, and pay a proportion of the duty for, a licence, on forfeiture of 200 l.

Must, four days before he begins to brew or prepare waſh, make entry, in writing, at the next office of exciſe, of his workhouſes, ſtills, backs, and other utenſils, on forfeiſure of 100 l.

Not permitted to give notice to work, unleſs his waſh ſtill will contain 1,600 gallons, and his low wine ſtill 850 gallons.

Must diſtil into ſpirits all his waſh for making ſpirits for home conſumption, at leaſt 48 hours before the day mentioned in his entry to begin working for Scotland.

Withdrawing his entry, and working for home conſumption, to be allowed certain proportions of the duty paid for his licence, for every day he works.

Must give four hours notice, in writing, before he begins to brew or prepare waſh, ſpecifying the materials from which he intends to extract ſpirits, on forfeiſure of 100 l.

Must give four hours notice, in writing, before he begins to pump any waſh into his ſtill, on forfeiſure of 100 l.

Must not pump any waſh into the ſtill, or remove the ſame from the back in which fermented, but in the preſence of an officer, on forfeiſure of 200 l.

Must charge his waſh ſtill in the proportion of four fifths, including the head, and work the ſame off within 24 hours, on forfeiſure of 200 l.

Must run his low wines immediately from the ſtill into an entered veſſel, and continue them there till gaged by the officer, on forfeiſure of 200 l.

Must provide and enter a proper and ſufficient ſpirit caſk, and run the ſpirits immediately from the ſtill into the ſame; and as ſoon as the whole is collected, muſt make them up to the ſtrength of one to ten over hydrometer proof, and muſt then permit the officer to gage and take account thereof.

For every 100 gallons of corn or cyder waſh, or waſh from foreign wine, muſt produce 16 $\frac{1}{4}$ gallons of ſpirits, at one to ten over hydrometer proof, and for every 100 gallons of meſſes waſh, 18 $\frac{1}{4}$ gallons of ſpirit of the ſame ſtrength, or be charged with duty for the deficiency at the rates impoſed;—neglecting to pay ſuch duty, penalty double the amount thereof.

Fraudulently or artfully removing or concealing waſh, low wines, or ſpirits, penalty 200 l.

Must provide and enter a proper and diſtinct warehouse, to be ſecured with three locks, (one for the ſuperviſor, one for the officer, and one for the trader) and as ſoon as the ſpirits are collected, made up, and put into caſks, muſt ſecure the ſame in ſuch warehouse, in the preſence of the officer, on forfeiſure of 200 l.

A C T S.			
YEAR & REIGN.	Ch.	Sec.	Pg.
2 Geo. III.	5	18	467
2 Geo. III.	5	30	474
12 Geo. III.	46	18	576
14 Geo. III.	73	1	592
26 Geo. III.	73	13	596
26 Geo. III.	73	8	892
26 Geo. III.	73	71	917
28 Geo. III.	46	78	1018
28 Geo. III.	46	46	1007
28 Geo. III.	46	37	1003
28 Geo. III.	46	38	1004
28 Geo. III.	46	39	1004
28 Geo. III.	46	40	1005
28 Geo. III.	46	35	1002
28 Geo. III.	46	36	1003
28 Geo. III.	46	36	1003
28 Geo. III.	46	41	1005
28 Geo. III.	46	35	1002
28 Geo. III.	46	35	1002
28 Geo. III.	46	48	1008
28 Geo. III.	46	44	1006
28 Geo. III.	46	48	1008
28 Geo. III.	46	48	1008
28 Geo. III.	46	47	1007
28 Geo. III.	46	48	1008
28 Geo. III.	46	48	1008

DISTILLER for EXPORTATION to SCOTLAND, *continued.*

	A C T S.			Page.
	YEAR & REIGN.	Cha.	Seçt.	
Not being able, for want of time, to convey the spirits to the warehouse the day they are distilled, must permit the officer to gage, and take a sample thereof, and secure the lid of the spirit cask;—the spirits must be locked up in the warehouse the next morning;—removing in the officer's absence, penalty 10 s. a gallon.	28 Geo. III.	46	49	1010
Not to open the warehouse for spirits after secured, or make any way into the same, nor fraudulently remove the spirits, on forfeiture of 200 l.	28 Geo. III.	46	48	1008
Desirous of taking spirits out of his warehouse for rectification, or exportation, must give four hours notice, in writing, specifying the time, quantity, &c. on forfeiture of 100 l.	28 Geo. III.	46	50	1010
Taking raw spirit out of his warehouse for rectification, must pump the same into the still in the presence of the officer, and run the same immediately into a proper entered spirit cask; and as soon as the whole is collected, must make them up to one to ten over hydrometer proof; and immediately as the officer has taken account thereof, must ship, or return the same into the warehouse.	28 Geo. III.	46	51	1011
To be allowed two gallons in every 100 for waste in rectification;—decreases beyond such allowance (except in case of unavoidable accident, proved to the satisfaction of the commissioners) to be paid duty for at the rate of 5 s. 6 d. per gallon.	28 Geo. III.	46	52	1011
Must permit the officer to take a sample of wash, low wines, or spirits, on forfeiture of 200 l.	28 Geo. III.	46	48	1008
Not to send spirits without permit;—but such spirits not forfeited for a small deficiency.	28 Geo. III.	46	61	1015
Can export such spirits only, as are of the strength of one to ten over hydrometer proof.	28 Geo. III.	46	51	1011
Not to send spirits to Scotland by land carriage, on forfeiture of the spirits, cattle, carriage, &c.	28 Geo. III.	46	60	1014
Not to export spirits in any ship of less burthen than 70 tons, nor in any cask under 100 gallons, on forfeiture of the spirits, ship, vessel, &c.	28 Geo. III.	46	59	1014
Must give bond for the due exportation of spirits shipped;—unshipping or relanding, forfeits the spirits, over and above the penalty of the bond.	28 Geo. III.	46	54	1012
To cancel bond given for the exportation of the spirits, must produce a certificate of the landing from two commissioners of excise, within six months.	28 Geo. III.	46	55	1013
May, by leave of the commissioners, and upon 24 hours notice, remove spirits from his warehouse to the warehouse of any other distiller, provided they are accompanied by a certificate, and bond is given to export them within three months.	28 Geo. III.	46	52	1011
Having distilled all his materials into spirits, and such spirits being secured in the warehouse, he may withdraw his entry for exportation, and make entry for home consumption, and in four days after may begin to brew or prepare wash;—beginning before, penalty 200 l.	28 Geo. III.	46	53	1012
Obstructing officer in the execution of his duty, penalty 200 l.	28 Geo. III.	46	78	1018
DISTRESS, <i>vide also</i> WARRANT.				
May be made, under a warrant to levy penalties, and the goods sold, if not redeemed in 14 days.	12 Car. II.	23	31	20
	12 Car. II.	24	45	27
	23 Geo. II.	21	37	387
	31 Geo. II.	32	11	427
	25 Geo. III.	49	9	801
May be made, under a warrant to levy penalties, under hide act, and the goods sold, if not redeemed in six days.	9 Q. Ann.	11	36	131
When made for a penalty, under a justice's warrant, the time for sale to be limited to not less than four, nor more than eight days.	27 Geo. II.	20	1	414

DISTRESS, *continued*.

— Warrant, in consequence of the adjudication of the commissioners, may be signed by any three commissioners, whether those by whom the adjudication was made or not.

— Warrant, officer must shew the same, if required, and suffer a copy thereof to be taken by the person whose goods are distrained.

— For penalty, by justice's warrant;—the charges of making, keeping, and selling, may be received, or deducted by the officer.

DRAWBACK, *vide also* ALLOWANCE, BOUNTY, DEBENTURE.

— Of the duty on *beer* exported; and under what rules to be obtained.

— Of the duty on *bricks* and *tiles* exported, and under what rules.

— Of the duty on *calicoes*, *linens*, &c. printed, painted, &c. exported, and under what rules.

— Of the duty on *candles* exported, and under what rules.

— Of the duty on *cocoa nuts* for *chocolate* exported, and under what rules.

— Of the duty on *cyder* exported, and under what rules.

— Of the duty on *glass* exported, and under what rules.

— Of the duty on *leather* exported;—what sorts, what proportion, and under what rules.

— Of the duty on *hops* exported to Ireland, and under what rules.

— Of the duty on *paper*, *pasteboard*, &c. and on *printed or painted paper*, exported, and under what rules.

— Of the duty on *sape* exported, and under what rules.

— Of the duty on *starch* exported, and under what rules.

— Of the duty on *tea* exported to Ireland, America, Guernsey, &c. &c. and under what rules.

— Of the duty on *manufactured tobaccos* exported, and under what rules.

— Of certain proportions of the duty on *foreign wine* exported, and under what rules.

— Of the duty for *gold* and *silver wire* exported, and under what rules.

— Of the several duties of excise, consolidated; and to be paid as by former laws.

A C T S.			
YEAR & REIGN.	Ch.	d.	s.
1 Geo. II.	16	5	297
27 Geo. II.	20	2	414
27 Geo. II.	20	1 2	414
1 W. & M.	22	1	49
1 Geo. III.	7	5 11	461
25 Geo. III.	74	12 & seq	819
25 Geo. III.	74	16 & seq	822
26 Geo. III.	40	16 11	840
25 Geo. III.	74	12 & seq	819
21 Geo. III.	55	12 13 & seq	692 693
1 W. & M.	22	1	49
7 Geo. I.	20	31 3	237 912
26 Geo. III.	77	4 & seq	914
27 Geo. III.	13	F.	959
28 Geo. III.	37	3 11	989
25 Geo. III.	74	12 & seq	819
26 Geo. III.	5	1 2 & seq	829 830
25 Geo. III.	74	11 12 & seq	819
25 Geo. III.	74	11 12 & seq	819
25 Geo. III.	74	11 12 & seq	819
21 Geo. II.	14	1	377
25 Geo. III.	74	2	816
29 Geo. III.	59	1 128	1026 1094
29 Geo. III.	68	129 & seq	1095
26 Geo. III.	59	46 48 & seq	876 878
25 Geo. III.	74	11 12 & seq	819
27 Geo. III.	13	35 36 37 38	933 933 933 934

DRAWBACK, continued.

- Not allowed for *British spirits* exported.
- Not allowed for *malt* exported.
- Not allowed for any goods exported to the *Isle of Faro*.

DUNDONALD, EARL of, may use stills for extracting essential oils, volatile alkali, mineral acids, salts, &c. from pit coal, provided he deliver to the proper officer an account, in writing, of the number of stills, and the purposes for which erected; and provided he permit the officer, being properly authorized, to enter and examine such stills.

DUTIES of EXCISE, vide also DUTY.

- On beer, cyder, &c. may be farmed by the treasury for three years.
- Not to be detained or misapplied by collector.

— To be paid into the exchequer by the commissioners.

— To be kept separate, and paid into the exchequer weekly, on Wednesday, if not holiday.

— Misapplied by commissioners, to be made good by themselves, and they are moreover incapacitated.

— Not paid, or misapplied by commissioners, penalty double the value, and incapacity.

— Consolidated, and to be raised, collected, and allowed, as by former laws.

— To be carried to, and made part of the consolidated fund.

— On licences, to be kept an account of, and returned into the exchequer in one entire sum.

— An account thereof to be kept quarterly by the board of excise, distinguishing the several articles upon which they arise.

— An account of the amount of the hereditary duties, to be transmitted to the exchequer quarterly by the commissioners, after the demise of his Majesty.

— Distinct accounts thereof to be kept by the comptroller, or his deputy, on forfeiture of his office, &c.

DUTY, vide also ARREARS, DUTIES of EXCISE.

— Of excise, imposed on any specific quantity of goods, is payable in proportion for any less quantity.

— Chargeable on, and payable for goods salvaged out of stranded ships, after the salvage charges are paid.

— On *leather*, chargeable *ad valorem*, to be ascertained by the oath of the maker.

— On *paper*, chargeable *ad valorem*, to be ascertained by the oath of the maker, or his chief workman.

— On *tea*, chargeable *ad valorem*, to be ascertained by the price at which it is sold at the East India company's sales.

— On sales at *auction*, to be paid, in London within 28 days, in the country within six weeks after each sale;—neglect, bond may be put in suit.

— On *beer* brewed by common brewer, to be paid within one week after entry is, or ought to be made; neglect, double duty.

— On *beer* brewed by alehouse-keeper or victualler, to be paid within one month after entry is or ought to be made; neglect, double duty.

— On *French beer* imported, to be paid on entry, before landed, and within 30 days.

A C T S.			
YEAR & REIGN.	Ch.	Se.	Page.
2 Geo. III.	5	13	465
12 Geo. I.	4	48	282
5 Geo. III.	43	31	524
28 Geo. III.	46	28 29 30	1001
12 Car. II.	23	27	19
12 Car. II.	24	41	27
9, 10 W. III.	44	45	82
4 Q. Ann.	6	19	102
12 Car. II.	23	34	21
12 Car. II.	24	48	31
9, 10 W. III.	44	42	81
4 Q. Ann.	6	19	102
4 W. & M.	3	4	61
5, 6 W. & M.	20	12	67
12, 13 W. III.	11	22	97
4 W. & M.	3	6	61
5, 6 W. & M.	20	14	67
9, 10 W. III.	44	42	81
4 Q. Ann.	6	19	102
		35	933
27 Geo. III.	13	36	933
		37	933
		38	934
27 Geo. III.	13	47	935
28 Geo. III.	37	11	991
29 Geo. III.	68	158	1107
28 Geo. III.	37	11	991
27 Geo. III.	13	72	938
27 Geo. III.	13	51	936
5, 6 W. & M.	20	12	67
		14	67
9, 10 W. III.	44	44	82
27 Geo. III.	13	39	935
5 Geo. I.	11	13	222
9 Q. Ann.	11	14	125
		19	128
10 Q. Ann.	19	42	152
21 Geo. III.	24	7	679
18 Geo. II.	26	6	355
19 Geo. III.	56	7	644
		8	645
12 Car. II.	23	17	17
12 Car. II.	24	31	24
12 Car. II.	23	17	17
12 Car. II.	24	31	24
27 Geo. III.	31	8	968

DUTY, *continued.*

	A C T S.			
	YEAR & REIGN.			
On <i>foreign liquors</i> imported, to be paid on entry, and before landing.	12 Car. II.	23	14	17
On <i>foreign excisable liquors</i> imported, (except British plantation rum), to be paid on entry, and within 30 days.	12 Car. II.	24	28	23
On <i>bricks and tiles</i> , to be paid within six weeks after entry is, or ought to be made;—neglect, double duty.	31 Geo. II.	36	5	429
On <i>calicoes, linens, &c.</i> (French), printed, painted, &c. to be paid on entry, and within 30 days.	24 Geo. III.	24	13	759
On <i>calicoes, linens, &c.</i> printed, painted, or dyed, to be paid within six weeks after entry is, or ought to be made;—neglect, double duty.	27 Geo. III.	31	8	968
On <i>candles</i> , to be paid, in London within four, in the country within six weeks, after entry is, or ought to be made;—neglect, double duty:—But by 25 Geo. III, c. 74, time for payment reduced to one week after entry.	10 Q. Ann.	19	7+	160
On <i>coaches</i> built for sale, to be paid every six weeks, on forfeiture of 20l.	8 Q. Ann.	9	9	112
On <i>cocoa nuts</i> , to be paid on entry, and before delivered out of the warehouses.	25 Geo. III.	7+	28	826
On <i>coffee</i> , to be paid on entry, and before delivered out of the warehouses.	25 Geo. III.	49	8	801
On <i>cyder and perry</i> , to be paid within one month after entry is, or ought to be made;—neglect, double duty.	21 Geo. III.	55	10	691
On <i>glass</i> , to be paid in London within four weeks, in the country within six weeks, after entry is, or ought to be made;—neglect, double duty.	10 Geo. I.	10	26	257
On <i>hops</i> , to be paid in six months after cured and bagged;—neglect, double duty.	12 Car. II.	23	17	17
On <i>leather and parchment</i> , to be paid, in London within 14 days, in the country within six weeks, after charged and stamped;—neglect, double duty.	12 Car. II.	24	31	24
On <i>licence to distil spirits</i> for exportation to Scotland, to be paid, one sixth at taking out the licence, and one sixth every two months after.	19 Geo. II.	12	15	364
On <i>malt</i> , to be paid within three months after entry is, or ought to be made;—neglect, double duty:—By 1 Geo. I, c. 2, time for payment extended to four months.	9 Q. Ann.	12	1	136
On <i>metheglin or meud</i> , to be paid within one month after entry is, or ought to be made;—neglect, double duty.	9 Q. Ann.	11	23	129
On <i>paper, pasteboard, &c.</i> to be paid within six weeks after entry is, or ought to be made;—neglect, double duty.	28 Geo. III.	46	39	1004
On <i>painted or stained paper</i> , to be paid within six weeks after entry is or ought to be made;—neglect, double duty:—By 26 Geo. III, c. 78, the time for payment reduced to a fortnight after entry.	12 Q. Ann.	2	5	186
On <i>British plantation rum</i> warehoused, to be paid in six months:—By 6 Geo. III, c. 47, term extended to 12 months, unless sooner sold.	1 Geo. I.	2	8	209
On <i>snuff</i> warehoused, must be paid within one month, and before cleared.	12 Car. II.	23	17	17
On <i>spe</i> , to be paid, in London within four, in the country within six weeks, after entry is, or ought to be made;—neglect, double duty:—But by 17 Geo. III, c. 52, the time for payment is reduced to one week after entry.	12 Car. II.	24	31	24
On <i>spirits</i> , (British), to be paid within one week after entry is, or ought to be made;—neglect, double duty.	10 Q. Ann.	19	47	154
On <i>starch</i> , to be paid, in London within four, in the country within six weeks, after entry is, or ought to be made;—neglect, double duty:—But by 19 Geo. III, c. 40, the time for payment is reduced to one week after entry.	21 Geo. III.	24	12	681
On <i>sweets</i> , to be paid monthly;—neglect, double duty.	10 Q. Ann.	19	47	154
	25 Geo. III.	78	3	923
	15 Geo. II.	25	1	342
	6 Geo. III.	47	4	542
	23 Geo. III.	68	28	1041
			52	1052
			55	1054
	10 Q. Ann.	19	11	145
	17 Geo. III.	52	4	619
	19 Geo. III.	59	5	639
	10 Q. Ann.	26	13	173
	19 Geo. III.	40	3	629
	12 Geo. II.	17	4	334
	12 Car. II.	24	31	24

DUTY, continued.

- On *tea*, to be paid by the purchasers to the East India company, and by the company to the receivers of the revenue, within 30 days, (40 days by 25 Geo. III, c. 74) after each quarterly sale.
- On *tobacco and snuff*, payable on the importation, unless warehoused.
- On *tobacco* warehoused, to be paid within 24 months, and before cleared.
- On *verjuice*, to be paid monthly;—neglect, double duty.
- On *vinegar*, to be paid monthly;—neglect, double duty.
- On *gilt and silver wire*, to be paid within six weeks after entry is, or ought to be made;—neglect, double duty.
- On *foreign wine*, to be paid on entry, before landed, and within 20 days.

EAST INDIA COMPANY, vide ARRACK, COFFEE, TEA.
ELECTION of MEMBERS of PARLIAMENT.

- No person concerned in charging, collecting, or managing the revenue of excise, to interfere therein, on forfeiture of 100l. and incapacity.
- No person concerned or employed in charging, collecting, levying, or managing the duties of excise, to vote for the election of any member of Parliament, on forfeiture of 100l.

ENGRAVER, vide also PERMITS.

- Of plates for printing permits, to be appointed by the major part of the commissioners, under their hands and seals.

ENGRAVING, vide also PERMITS.

- Plate, or other thing, with marks to resemble those used for printing permits, (not being duly appointed), is felony without clergy.

ENSIGN, vide also CRUIZER, CUTTER.

- Or pendant, must be hoisted by King's ships, or revenue cruizers, when in chase, and before firing at or into any vessel.
- Or pendant, like those used in the navy, or by the revenue cruizers, not to be carried by any ship or vessel, except in the service of his Majesty, or the revenue, on forfeiture of 500l.

ENTRY in GENERAL, vide also NOTICE, REPORT.

N. B. *Entry and notice are, in many cases, synonymous terms.*

- May be made at the nearest market town, and no trader is compelled to go further.
- Properly tendered in a market town, and on a market day, is sufficient.
- Of shops, rooms, warehouses, or utensils, not legal, unless made in the name of the real owner.
- Of shops, rooms, or utensils, is illegal if made in the names of fictitious or obscure persons, and the visible owner, occupier, or principal manager, is liable.
- To be made with the excise, of all exciseable liquors, (beer, cyder, and metheglin, excepted), brought by coast coquet, transire, &c. before landed, on forfeiture of double value.
- For the exportation of exciseable commodities, not to be allowed but in the name of the real owner, if he reside at the port of exportation;—if not, or if the goods are the property of a corporation or company trading by joint stock, the entry of an agent may be admitted.

- ENTRY, AUCTIONS,** must be made at the next office of excise by auctioneer, of all warehouses for selling piece goods wove in this kingdom, in order to exempt such goods from the auction duty on the sale thereof.

A C T S.			
YEAR & REIGN.	Cha.	Secl.	Page.
24 Geo. III.	38	3	767
25 Geo. III.	74	2	816
29 Geo. III.	68	2	1031
29 Geo. III.	68	27	1041
29 Geo. III.	68	52	1052
8 Q. Ann.	7	2	1054
12 Car. II.	24	31	107
10, 11 W. III.	21	9	24
12 Car. II.	24	19	87
10 Q. Ann.	26	31	88
26 Geo. III.	59	51	24
		4	178
		6	858
			860
5, 6 W. & M.	20	48	67
9 Q. Ann.	11	49	135
10 Q. Ann.	19	182	166
22 Geo. III.	41	1	705
23 Geo. III.	70	8	722
23 Geo. III.	70	9	723
24 Geo. III.	47	23	785
24 Geo. III.	47	24	785
12 Car. II.	23	18	17
12 Car. II.	24	32	24
15 Car. II.	11	10	39
18 Geo. II.	26	8	356
18 Geo. II.	26	8	356
15 Car. II.	11	18	43
26 Geo. III.	40	18	841
29 Geo. III.	63	2	1028

ENTRY, BEER.

— Must be made, or notice given, by common brewers, victuallers, &c. before setting up, altering, or using any tun, back, cooler, &c. on forfeiture of 50*l.*:—Increased in the case of common brewers, to 200*l.* by 8 & 9 *W. III.* c. 19.

— Must be made at next market town, by brewer, alehouse-keeper, victualler, &c.

— Must be made weekly at the excise office by brewer, of all beer brewed, on forfeiture of 5*l.* or 10*l.*

— Made by brewer (weekly);—if wittingly false, he forfeits his allowance for six months.

— Made by brewer (weekly) may be corrected, if erroneous, within a week after receiving a copy of the officer's return.

— Made by brewer;—if false, and he has committed any apparent fraud, he is not to discharge himself of the penalties by rectifying his entry.

— Must be made monthly at the excise office, by alehouse-keeper, victualler, &c. of all beer, made or retailed, on forfeiture of 20*s.* or 5*l.*

ENTRY, BRICKS and TILES.

— Must be made, or notice given, by maker of bricks and tiles, in writing, and at the next office of excise, of his name, abode, and places for preparing and making;—neglect, penalty 100*l.*

— Must be made in writing, and on oath, by the manufacturer, or his chief workman, every six weeks, specifying the quantities and sorts, and the name and abode of the owner, if they do not belong to such manufacturer.

ENTRY, CALICOES, LINENS, &c. PRINTED, &c.

— Must be made, or notice given, in writing, and at the next office of excise, by printer, painter, &c. of calicoes, linens, &c. of his name, abode, workhouses, drying places, &c.;—neglect, penalty 30*l.*:—By 25 *Geo. III.* c. 72, penalty 50*l.*

— Must be made by itinerant calicoe printer, before he begins.

— Must be made in writing, and on oath, by printer, painter, &c. of calicoes, linens, silks, &c. every six weeks, specifying the kinds and quantities of the goods; and also the name and abode of the owner, if they belong to another;—neglect, 50*l.*

ENTRY, CANDLES.

— Must be made, or notice given, by chandler, in writing, and at the next office of excise, before using any workhouse, room, copper, mould, or other utensil for making or keeping of candles, or materials, on forfeiture of 50*l.* and the candles, materials, &c.:—By 11 *Geo. I.* c. 30, penalty 100*l.*

— Made by chandler is void, unless, if within the limits of the chief office, he occupy a tenement of 10*l.* per annum, and pay the parish rates;—or in the country, if he do not pay to church and poor.

— Made by chandler, not to be withdrawn whilst any duty is depending, or any copper, or other utensil, standing.

— Must be made in writing, and on oath, by chandler, or his chief workman, monthly in London, and every six weeks in the country, of all candles made; specifying the weight, number, size, and quantity, on forfeiture of 20*l.*

— Must be made in writing, and on oath, weekly, both in London and country, of all candles made, on forfeiture of 20*l.*

ENTRY, COACHES.

— Or account, must be delivered in writing, and on oath, every six weeks, by coachmaker, of all carriages built and sold;—neglect, penalty 20*l.*

A C T S.			
YEAR & REIGN.	Ch.	Sec.	P. 2c.
15 Car. II.	11	1	37
8, 9 W. III.	19	8	78
12 Car. II.	23	18	17
12 Car. II.	24	32	24
12 Car. II.	23	15	17
		16	17
12 Car. II.	24	29	23
		30	24
12 Car. II.	23	23	19
12 Car. II.	24	37	26
15 Car. II.	11	6	38
1 W. & M.	24	10	52
12 Car. II.	23	15	17
		16	17
12 Car. II.	24	29	23
		30	24
24 Geo. III.	24	4	757
24 Geo. III.	24	12	759
10 Q. Ann.	19	71	159
25 Geo. III.	72	7	807
		24	812
1 Geo. I.	36	21	213
10 Q. Ann.	19	72	160
8 Q. Ann.	9	6	111
		17	115
11 Geo. I.	30	23	274
25 Geo. III.	74	25	825
27 Geo. III.	31	18	972
8 Q. Ann.	9	7	112
25 Geo. III.	74	26	825
		27	826
25 Geo. III.	79	8	801

ENTRY, COFFEE, COCOA, CHOCOLATE, and TEA.

Must be made in writing, and at the next office of excise, by dealer in tea, coffee, cocoa nuts, or chocolate, of all rooms, shops, and other places for keeping, before he receives either into his custody, on forfeiture of 200 l.

Must be made in writing, and at the next office of excise, by chocolate maker, of rooms, shops, &c. for making or keeping, on forfeiture of 200 l.

ENTRY, CYDER.

Must be made in writing, at the next office of excise, by makers of, factors, dealers in, and retailers of cyder, of all places used for making or keeping, on forfeiture of 50 l.

Must be made monthly at the excise office, of all cyder made or retailed, on forfeiture of 20s. or 5 l.

Or account, in writing, of cyder carried coastways, must be given by the master of the ship, barge, &c. within three days after his arrival at the port of delivery, on forfeiture of 20 l.

ENTRY, DISTILLER, *vide* ENTRY, SPIRITS.**ENTRY, FOREIGN GOODS IMPORTED.**

Must be made with the excise, of all foreign exciseable liquors imported, before landed.

Must be made with the excise, of spirits, and other liquors, brought from Guernsey, Jersey, &c. before landed.

Must be made with the excise, of all foreign exciseable liquors imported, within 30 days after the ship's cargo is, or ought to be reported, on forfeiture of the liquors.

Must be made with the excise, of French beer, mum, and printed or painted calicoes, &c. imported within 30 days after the cargo is, or ought to be reported, on forfeiture of the goods.

Must be made with the excise, of all wine imported, within 20 days after the cargo is, or ought to be reported, otherwise the wine is to be taken to the excise or customs warehouse, for the security of the duties.

Must be made with the excise, of all coffee, tea, and cocoa nuts imported (except coffee and tea by the East India company) within 30 days after the cargo is, or ought to be reported, on forfeiture of all the goods not entered.

Must be made with the excise, of tobacco imported, within 10 days after report is, or ought to be made, in case the whole, or the major part of the ship's cargo is tobacco;—in other cases, entry to be made within 15 days.

Must be made with the excise, of snuff imported, within 10 days after report is, or ought to be made.

Must be made with the customs, of all goods imported, within 20 days after the cargo is, or ought to be reported.

Of snuff, for exportation in the ship in which imported, is void.

Of brandy, rum, or other spirits for exportation, if imported in casks of less than 60 gallons, is void.

ENTRY, GLASS.

Must be made by glass-maker, in writing, and at the next office of excise, of his name, furnaces, pots, pot chambers, and places for making and keeping glass, or materials, on forfeiture of 50 l.

Must be made in writing, and on oath, by glass-maker, or his clerk or workman, monthly in London, and every six weeks in the country, of the metal or materials used in each making, on forfeiture of 20 l.:—In the country, entry to be made with the collector or supervisor of the district within which the glass house is situate.

A C T S.			
YEAR & REIGN.	Cha.	Sect.	Page.
10 Geo. I.	10	10	254
10 Geo. I.	10	10	254
3 Geo. III.	1	25	485
6 Geo. III.	14	9	533
12 Car. II.	23	15 16	17
12 Car. II.	24	29 30	23 24
6 Geo. III.	14	8	532
15 Car. II.	11	17	42
15 Geo. II.	25	3	343
2 W. & M.	9	12	57
7, 8 W. III.	30	19	71
31 Geo. II.	36	5 6	429 430
27 Geo. III.	31	8	968
26 Geo. III.	59	4	858
5 Geo. III.	43	35 36	525 526
29 Geo. III.	68	27 28	1041 1041
29 Geo. III.	68	28	1041
26 Geo. III.	40	14	839
29 Geo. III.	68	31	1043
28 Geo. III.	21	1	415
19 Geo. II.	12	6	362
17 Geo. III.	39	27	607
19 Geo. II.	12	13	364
17 Geo. III.	39	28	607

ENTRY, HAIR POWDER.

Must be made in writing, and at the next office of excise, by makers of hair powder, of their abode, workhouses, &c. on forfeiture of 20 l.

ENTRY, LEATHER.

Must be made with, or notice given in writing to, the proper officer, by tanner, tawer, oil dresser, and currier, of his name, yards, workhouses, fats, &c. on forfeiture of 50 l.;—and in like manner of all places for drying and keeping, on forfeiture of 20 l. and the hides and skins, or value.

Must be made on oath, by tanner, tawer, and oil dresser, of the number and quality of all hides and skins, within two days after taken out of the materials;—neglect, penalty 20 l.

Must be made, or account given, by tanner, tawer, and oil dresser, once in three months, if demanded, of all hides and skins taken out of the materials;—neglect, penalty 50 l.

ENTRY, MALT.

Must be made, or notice given in writing, and at the next office of excise, by maltster, of his cisterns, utensils, kilns, floors, and places, before using, enlarging, &c. on forfeiture of 50 l.

Must be made by maltster, monthly, of all malt made, on forfeiture of 10 l.

Of malt brought from Scotland, must be made with the proper officer of excise, on forfeiture thereof.

ENTRY, MEAD.

Must be made at the office of excise, monthly, of all mead made or retailed, on forfeiture of 20 s. or 5 l.

ENTRY, PAPER.

Must be made, or notice given, by paper-maker, in writing, and at the next office of excise, of his name, abode, and places for making, on forfeiture of 30 l.; and of places for drying, &c. on forfeiture of 20 l. and the paper, materials, &c.

Must be made, or notice given by paper-maker, in writing, and at the next office of excise, of his name, abode, workhouses, and places for making, drying, and keeping, and of his mills, fats, presses, and other utensils, on forfeiture of 50 l. and the paper, materials, &c.

Must be made, or notice given, by paper-flainer, of his name, abode, and places for working, on forfeiture of 30 l.; and of places for drying or finishing, on forfeiture of 20 l. and the paper, materials, &c.

Must be made in writing, and on oath, by paper-maker, every six weeks, of all paper, pasteboard, &c. on forfeiture of 50 l.

Must be made in writing, and on oath, by paper-flainer, every six weeks, of all paper painted, stained, &c. on forfeiture of 50 l.

Must be made in writing, and on oath, by paper-flainer, every fortnight, of all paper painted, stained, &c. on forfeiture of 50 l.

ENTRY, PARCHMENT and VELLUM.

Must be made, or notice given, in writing, to the proper officer, by maker of parchment, &c. of his name, yards, workhouses, fats, &c. on forfeiture of 50 l.;—like entry must be made of places for drying and keeping, on forfeiture of 20 l.

Must be made, on oath, by maker of parchment, &c. of the number of skins, within two days after taken out of the materials;—neglect, penalty 20 l.

Must be made, or account given, by maker of parchment, &c. once in three months, if demanded, of all the skins taken out of the materials;—neglect, penalty 50 l.

A C T S.			
YEAR & REIGN.	Ch.	Sec.	§.
4 Geo. II.	14	6	302
9 Q. Ann.	11	15 16 17	125 126 127
9 Q. Ann.	11	16 17	126 127
9 Q. Ann.	11	27	130
12 Q. Ann.	2	36	193
12 Q. Ann.	2	4	186
12 Q. Ann.	2	39	194
33 Geo. II.	7	11	440
3 Geo. III.	1	10	481
12 Car. II.	23	15 16	17
12 Car. II.	24	29 30	23 24
10 Q. Ann.	19	43 44 54	152 153 150
21 Geo. III.	24	10 26	680 685
10 Q. Ann.	19	43 44 54	152 153 156
26 Geo. III.	78	16	927
10 Q. Ann.	19	45	153
21 Geo. III.	24	11	681
10 Q. Ann.	19	45	153
26 Geo. III.	78	2	923
9 Q. Ann.	11	15 16 17	125 126 127
9 Q. Ann.	11	16 17	126 127
9 Q. Ann.	11	27	130

ENTRY, SNUFF, *vide* ENTRY TOBACCO and SNUFF.
ENTRY, SOPE.

	A C T S.			Page.
	YEAR & REIGN.	Cha.	Seçt.	
Must be made, or notice given in writing, and at the next office of excise, by sope-maker, of his name, workhouses, places, coppers, furnaces, and utensils, on forfeiture of 50 l. and the sope.	10 Q. Ann.	19	6 19	143 147
Must be made, or notice given in writing, and at the next office of excise, by hard sope-maker, of all frames used for cleansing, on forfeiture of 20 l.	5 Geo. III.	43	17	515
Made by sope-maker, is void, unless, if within the limits of chief office, he occupy a tenement of 10 l. per annum, and pay the parish rates;—or in the country, if he do not pay to church and poor.	17 Geo. III.	52	1	617
Must be made in writing, and on oath, by sope-maker, or his chief workman, monthly in London, and every six weeks in the country, of all sope made, on forfeiture of 50 l.	10 Q. Ann.	19	9	144
Must be made in writing, and on oath, weekly, both in London and country, of all sope made, on forfeiture of 50 l.	17 Geo. III.	52	3	618
Must be made by manufacturers of cotton and linen, with collector of excise, one year before claiming the allowance for sope used in those manufactures.	23 Geo. III.	77	5	736
ENTRY, SPIRITS, <i>vide also</i> ENTRY FOREIGN GOODS.				
The form of entry for a distiller of spirits for home consumption and exportation, and also for a rectifier of spirits.	26 Geo. III.	73	—	908 909
Must be made, or notice given by distiller of spirits, before setting up, or altering any utensil, or using any private place, on forfeiture of 20 l.	3, 4 W. & M. 8, 9 W. III.	15 19	1 10	58 78
Must be made, or notice given, at the next office of excise, by distiller of spirits, before using any wash batch, or other utensil, or any room or place for making or keeping wash, on forfeiture of 50 l.	21 Geo. III.	55	36	701
Must be made by distiller of spirits for home consumption or exportation, in writing, and at the next office of excise, 10 days before beginning, of every stillhouse, warehouse, still, copper, washback, cask, or other vessel used for distilling or holding feints, on forfeiture of 50 l.	24 Geo. II.	40	18	398
Must be made in writing, and at the next office of excise, by distiller of spirits for exportation four days before beginning of his workhouse, stillhouse, warehouses, stills, and other utensils, on forfeiture of 100 l.	2 Geo. III.	5	15	465
Must be made in writing, and at the next office of excise, by distiller of spirits for exportation to Scotland four days before he begins to prepare wash.	28 Geo. III.	46	35	1002
Must be made by distiller of spirits in writing, and at the next office of excise, (according to form prescribed) of all utensils, &c. four days before beginning.	26 Geo. III.	73	3	887
Must be made by distiller of all warehouses, shops, and other places, for keeping spirits, on forfeiture thereof, and of 20 l.	26 Geo. III.	73	—	908 909
Made by distiller of spirits, is void, unless he occupy a tenement of 10 l. per annum, and pay to parish rates.	6 Geo. I.	21	11 12	227
Made by distiller, or rectifier of, or wholesale dealer in spirits, becomes void, if he is convicted before the commissioners or justices, of knowingly, wilfully, and fraudulently making spirits; or of having foreign or British spirits in his custody without having received a legal permit therewith.	19 Geo. III.	50	3	638
Made by distiller of spirits, not to be withdrawn whilst any wash, low wines, or materials for distillation, are remaining.	26 Geo. III.	73	45	902
Made by distiller of spirits cannot be withdrawn whilst duty is depending, or utensils standing; but may be changed from one name to another, or from working in one way, or on one sort of materials to another.	23 Geo. III.	70	25	730
	26 Geo. III.	73	4	888

ENTRY, SPIRITS, *continued.*

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— Made by distiller of spirits for home consumption, from corn, not to be withdrawn till the end of three months after beginning to work his wash still.	26 Geo. III.	73	62	903
— Must be made by rectifier of spirits, of all warehouses, shops, cellars, and other places for keeping spirits.	6 Geo. I.	21	11 12	227
— Must be made at the proper office of excise, by distiller or rectifier of, or wholesale dealer in spirits, of all standing or fixed casks for keeping British brandy, compounds, or other spirits.	26 Geo. III.	73	38	898
— Must be made by dealer in spirits, of all warehouses, shops, cellars, and other places for keeping, on forfeiture of 20 l.	6 Geo. I.	21	11 12	227
	9 Geo. II.	23	6	315
— Made by a dealer in spirits, not being a licensed retailer, is void, unless he occupy a tenement of 12 l. per annum, and pay parish rates, if in London; or in the country, if he do not pay to church and poor.	23 Geo. III.	70	1	720
— Made by a dealer in spirits, of any room, or other place, is not legal if the entry of any other dealer (not in partnership) is existing in the same house.	23 Geo. III.	70	2	721
— Must be made by retailer of spirits, of all warehouses, cellars, rooms or places for keeping or retailing, on forfeiture of 20 l.	6 Geo. I.	21	12	227
	9 Geo. II.	23	6	315
— Must be made weekly, by distiller, of all the wash distilled into low wines and spirits, on forfeiture of 10 l.	19 Geo. III.	50	4	639
— Must be made at the excise office monthly, of all spirits made or retailed;—neglect, penalty 20 s. or 5 l.	12 Car. II.	23	15 16	17 17
	12 Car. II.	24	29 30	23 24
— Must be made with the excise, of British spirits imported from Scotland, within 20 days after the ship's arrival, on forfeiture of the spirits.	28 Geo. III.	46	57 58	1013 1014

ENTRY, STARCH.

— Must be made, or notice given in writing, and at the next office of excise, by starch-maker, of his name, abode, work-houses, places, fats, boxes, and other utensils, on forfeiture of 50 l. and the starch and materials:—By 24 Geo. III, c. 48, penalty 200 l. and entry must describe the places and utensils.	10 Q. Ann.	26	10 22	171 175
	24 Geo. III.	48	1	792
— Made by starch-maker, is void, unless, if within the limits of chief office, he occupy a tenement of 10 l. per annum, and pay the parish rates; or in the country, if he do not pay to church and poor.	19 Geo. III.	40	1	628
— Made by starch-maker, is void, if the workhouse be out of the limits of the chief office, and in a place where there are neither church or poor's rates, unless he pay the tax on windows, and inhabited houses.	26 Geo. III.	51	20	852
— Must be made in writing, and on oath, by starch-maker, or his chief workman, monthly in London, and every six weeks in the country, of the weight of all starch made, on forfeiture of 50 l.	10 Q. Ann.	26	11	172
— Must be made in writing, and on oath, weekly, both in London and country, of all starch made, on forfeiture of 50 l.	19 Geo. III.	40	3	629
— Must be made by manufacturers of cotton and linen with the collector of excise, one year before claiming the allowance for starch used in those manufactures.	23 Geo. III.	77	5	736

ENTRY, STONE BLUE.

— Must be made in writing, and at the next office of excise, by makers of stone blue.	26 Geo. III.	51	21	853
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ENTRY, SWEETS.

— Must be made, or notice given, by maker of sweets, of his utensils, on forfeiture of 50 l.	8 & 9 W. III.	22	11	80
— Must be made, or notice given, in writing, and at the next office of excise, by maker of sweets, for sale, of his name, abode, and rooms and places for making or keeping, on forfeiture of 20 l.	10 Geo. II.	17	4	334

ENTRY, TEA, *vide* ENTRY, COFFEE, &c.
ENTRY, TOBACCO and SNUFF.

— Must be made by manufacturers of tobacco or snuff in writing, and at the next office of excise, of all workhouses, shops, and other places for manufacturing, keeping, or selling, on forfeiture of 200 l.;—and of all mills, presses, engines, and other implements, on forfeiture of 50 l.

— Made by manufacturer of tobacco or snuff, is void, unless he occupy a tenement of 10 l. per annum, and pay to parish rates, if within the limits of the chief office; or in the country, if he do not pay to church and poor.

— Must be made by dealers in tobacco or snuff in writing, and at the next office of excise, of all shops or other places for keeping or selling, on forfeiture of 200 l.

— Made by manufacturers of tobacco or snuff, of any manufactory less than five miles from the sea coast, is void, except in the enumerated ports, or within three miles thereof, or in a city or market town.

— Made by a manufacturer of, or dealer in tobacco or snuff, of any workhouse, warehouse, shop, or other place, is not legal if the entry of any other manufacturer, or dealer (not in partnership) is existing in the same house.

ENTRY, VINEGAR.

— Must be made, or notice given, at the next office of excise, by vinegar-maker, before using any storehouse, cellar, &c. for keeping vinegar, or preparations, on forfeiture of 50 l.

— Must be made by vinegar-maker, with the proper officer of excise, of his brewhouse, building, yard, &c.; and must specify from what materials the vinegar is intended to be made.

ENTRY, WINE.

— Must be made in writing, and at the next office of excise, by dealers in wine, of all storehouses, rooms, shops, cellars, &c. for keeping wine for sale, on forfeiture of 100 l.

— Made by any dealer in wine, of any storehouse, room, shop, cellar, &c. is not legal, if the entry of any other dealer (not in partnership) is existing in the same house.

— Must be made, or notice given at the next office of excise, by dealer in wine, before erecting, altering, or enlarging, any bin or vessel capable of containing more than three gallons, on forfeiture of 50 l.

ENTRY, WIRE.

— Must be made, or notice given in writing, and at the next office of excise, by gilt and silver wire drawer, of his name, abode, houses, and places, on forfeiture of 20 l. and the wire, &c.

— Must be made in writing, and on oath, by wire drawer, or his chief workman, monthly, on forfeiture of 100 l.

ESSENTIA BINE, what it is:—Not to be used by brewer or victualler in brewing or making beer, on forfeiture of 20 l.

EVIDENCE, *vide alfo* ONUS PROBANDI, PROOF.

— Of one or more credible witnesses, sufficient to convict in excise cases.

— May be summoned by commissioners, or justices;—neglecting to attend, or refusing to give evidence, penalty 40 s.:—By 7 & 8 W. III. c. 30, penalty 10 l.

— Persons summoned as evidence against sellers of beer, cyder, &c. without licence;—neglecting to appear, or refusing to be examined, forfeit 10 l.

— In behalf of brewer, proving that a guile was increased by adding beer of a former guile, in the absence of the officer, subjects the brewer to the penalties.

— Of finding candles made, or making, in an unentered place; or any copper or mould warm with tallow, or cottons or rushes spread, is sufficient to convict.

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29 Geo. III.	68	59	1056
		69	1059
29 Geo. III.	68	61	1057
29 Geo. III.	68	59	1056
30 Geo. III.	40	8	1129
29 Geo. III.	68	60	1057
10, 11 W. III.	21	14	88
26 Geo. III.	73	56	904
26 Geo. III.	59	12	863
26 Geo. III.	59	13	863
26 Geo. III.	59	21	865
10 Q. Ann.	26	49	177
		59	179
10 Q. Ann.	26	50	178
12 Q. Ann.	2	32	192
12 Car. II.	23	31	20
12 Car. II.	24	45	27
22, 23 Car. II.	5	11	48
7, 8 W. III.	30	24	73
26 Geo. II.	31	10	411
8, 9 W. III.	19	2	76
5 Geo. III.	43	24	521
11 Geo. I.	30	25	275

EVIDENCE, *continued.*

	A C T S.			
	YEAR & REIGN.	Chap.	Secl.	Page.
That corn making into malt, was found, in the cistern or couch, so compact as it could not be unless forced, is sufficient to convict.	6 Geo. I.	21	8	226
	29 Geo. III.	10	17	1023
The acts of Parliament may be given in evidence where general issue is pleaded, in excise cases.	12 Car. II.	23	35	22
	12 Car. II.	24	49	32
	28 Geo. III.	37	23	997
That an officer was reputed, and acted as such, at the time any act was done for which any indictment, information, action, or suit, shall be commenced, is sufficient, without producing or proving the commission.	6 Geo. I.	21	24	234
	11 Geo. I.	30	32	278
	26 Geo. III.	77	12	918
Of the actual keeping an excise office, on the trial of any action or information relative to the revenue, is sufficient, without proving the commission.	6 Geo. I.	21	24	234
Of the cause of action against an officer, for any thing done in the execution of his office, not to be produced, unless contained in the notice required to be previously given to such officer.	23 Geo. III.	70	32	732
	26 Geo. III.	59	60	883
	28 Geo. III.	37	27	998
Of parishioner, in respect to offences by unlicensed sellers of beer, ale, &c. is admissible.	26 Geo. II.	31	17	412
Certificate of the clerk of the peace, that a person is, by conviction, disabled to sell beer, cyder, &c. is legal evidence in a prosecution for continuing to sell spirits.	26 Geo. III.	31	11	411
Of the buyer of British spirits sent without permit, admissible on the hearing of an information for the penalty incurred by such offence.	26 Geo. III.	73	42	901
Of the inhabitants of parish admissible in case of information for offences against 17 Geo. III, c. 29, relative to dying and fabricating leaves in imitation of tea.	17 Geo. III.	29	7	603
May be given by master or owner of ship at the trial of any information, to prove that the goods found on board a ship above 100 tons (or any size in the case of tobacco, &c. by 29 Geo. III, c. 68) were, from the smallness of the quantity, or other circumstances, not shipped with his consent, or through his neglect, or want of care; and in that case the ship is not forfeited.	24 Geo. III.	47	2	778
	29 Geo. III.	68	11	1034

EUROPE.

British corn spirits, exported to any part (except Ireland) the bond may be cancelled, on producing, within 15 months, a certificate of the due landing.	33 Geo. II.	9	9	447
	2 Geo. III.	5	29	473
Tea exported to Guernsey and Jersey;—the bond may be cancelled on producing, within six months, a certificate of the landing;—to Gibraltar, and other parts, on like certificate, in 12 months.	29 Geo. III.	59	1	1026
Rum exported to any part (except Ireland) the bond may be cancelled on producing, within 15 months, a certificate of the due landing.	33 Geo. II.	28	3	455
	33 Geo. II.	9	9	447
Manufactured tobacco exported to any part;—the bond may be cancelled on producing a certificate within twelve months, testifying the landing.	29 Geo. III.	68	136	1098
Foreign wine exported to any part (except Ireland) the bond may be cancelled on producing, within twelve months, a certificate testifying the landing.	26 Geo. III.	59	49	879

EXCESS in STOCK, *vide* INCREASE.EXCHANGE, *vide* ROYAL EXCHANGE.

ENCHEQUER.

The money arising by the duties of excise (the necessary charges of management excepted) to be paid into the receipt thereof weekly.	4 W. & M.	3	4	61
	5, 6 W. & M.	20	12	67
	9, 10 W. III.	44	42	81
	4 Q. Ann.	6	17	102
An account of the amount of the hereditary duties of excise to be transmitted into the receipt thereof, quarterly, by the commissioners, after the demise of his Majesty.	27 Geo. III.	13	51	936
The money arising from the sale of unclaimed stranded goods, to be deposited there for the benefit of the owner.	12 Q. Ann.	19	2	205

EXCHEQUER, continued.

- Baron of, may administer oaths of allegiance and supremacy; and oath of office.
- Court of, not to grant writ of delivery for ships or vessels liable to be burnt, broken up, or used in his Majesty's service, unless proceedings are delayed for three terms, nor then without good security to return the vessel, if condemned.
- Penalties incurred under the hop act of 9 *Q. Ann. c. 12*, not to be sued for in the exchequer.
- Penalties incurred under the hide act of 9 *Q. Ann. c. 47*, if cognizable by the justices, not to be sued for in the exchequer.

EXCISE DUTIES, *vide* DUTY, DUTIES, and the TABLE of DUTIES at the commencement of this collection of laws.**EXCISE OFFICE, *vide* also OFFICE-HOURS; OFFICE-KEEPER.**

- Head office to be erected, and continued in the city of London, or within 10 miles.
- Head office to be continued in London, or within 10 miles, for ever.
- Head office, the limits include the cities of London and Westminster, the Borough of Southwark and suburbs, and parishes within the weekly bills; and by 24 *Geo. II, c. 40*, the parish of St. Mary le Bon.
- Gresham College vested in the Crown, for the purpose of erecting the chief office; and all official acts done there declared valid.
- The building called The Chief Office; its situation and boundaries described.
- The land or tenements contiguous to the chief office, may (the owner consenting) be purchased and added thereto, by order of the treasury.
- The lord mayor, citizens, and company of mercers, to be paid 500*l.* per annum, out of the revenue of excise, in full satisfaction for the ground on which the chief office is erected.
- To be kept in each market town in England and Wales by persons deputed by the commissioners.
- Four offices to be kept in the Isle of Anglesea.
- Evidence that an excise office is kept, on the trial of any information or action relative to the revenue, is sufficient without proving the names of commissioners who signed the commission.

EXCISE OFFICER, *vide* OFFICER of EXCISE.**EXECUTION, *vide* also DISTRESS, WARRANT.**

- By order of justices not to be superseded by certiorari.
- May be issued against the bodies and estates of persons confined in gaol under a capias, if judgement is had for default in not pleading to information within one term.

EXECUTORS, *vide* also ASSIGNEE.

- Of coach-maker, may carry on business under his licence for the unexpired term of such licence.
- Of alehouse-keeper may carry on business by virtue of his beer licence:—But by 32 *Geo. III, c. 59*, they must produce a certificate of their sober life, enter into a recognizance, and obtain the justices permission.
- May continue to retail spirits, wine, or sweets, during the residue of the term for which licence is granted.
- Or administrators having stamps for marking cambrick and lawn, must deliver the same to the order of the commissioners, on forfeiture of 200*l.*

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12 Car. II.	23	33	21
12 Car. II.	24	47	31
3 Geo. III.	22	7	494
19 Geo. III.	69	6	652
9 Q. Ann.	12	26	141
9 Q. Ann.	11	47	134
12 Car. II.	23	32	21
12 Car. II.	24	46	29
5, 6 W. & M.	20	16	67
9, 10 W. III.	44	43	82
12 Car. II.	23	34	21
12 Car. II.	24	48	31
24 Geo. II.	40	27	402
8 Geo. III.	32	1	559
8 Geo. III.	32	1	563
8 Geo. III.	32	8	563
8 Geo. III.	32	2	559
8 Geo. III.	32	2	561
15 Car. II.	11	10	39
1 W. & M.	24	14	53
6 Geo. I.	21	24	234
12 Car. II.	23	36	22
12 Car. II.	24	50	32
22, 23 Car. II.	5	14	48
12 Geo. I.	28	27	292
25 Geo. III.	49	5	800
29 Geo. II.	12	23	417
32 Geo. III.	59	1	1167
32 Geo. III.	59	3	1169
30 Geo. III.	38	10	1124
4 Geo. III.	37	23	500
7 Geo. III.	43	16	549

EXECUTORS, *continued*.

Of persons killed in pursuing or apprehending offenders against the act of 9 Geo. II, c. 35, (smugglers) are entitled to a reward of 50 l.

Of officers, or others killed in the pursuit of out-lawed smugglers, are entitled to a reward of 100 l. to be paid, on due proof, by the commissioners.

Of officers killed in seizing or securing prohibited or uncustomed goods, or in apprehending offenders against 19 Geo. II, c. 34, may sue the hundred, and recover, not exceeding 100 l.;—not so if the offender is apprehended within six months.

EXEMPTION, *vide* AUCTIONS, CALICOES, &c. FLASKS, VINEGAR.

Of certain articles, estates, and effects, from the auction duty, on the sale thereof by auction;—The particulars thereof, and the rules and restrictions under which they are to be sold;

EXPORTATION, *vide also* DRAWBACK, and the article, as BEER, MALT, LEATHER, &c. &c.

Of English goods;—before they are shipped, entry must be made with the customs, of the ship's name, burthen, guns, where bound, captain's name, &c.

FACTOR, *vide* CYDER-FACTOR.

FAIRS.

Beer may be sold thereat, the duty being first paid.

Candles may be exposed to sale thereat.

Plate may be sold thereat, by any one having a licence.

FARMER of the EXCISE.

Not to be a commissioner thereof.

Not to act as a justice of peace in excise cases.

Cannot act if a Member of Parliament.

May execute all the powers (except judicial) of a commissioner.

FARO, *vide* ISLE OF FARO.FASTENINGS, *vide also* LOCKS and KEYS.

For securing chandler's coppers, furnaces, dipping and drawing moulds, to be provided at the expence of the trader.

For securing distillers and rectifiers stills, utensils, &c. to be provided at the expence of the trader.

For securing the room used by snuff manufacturers for depositing Scotch snuff, to be provided at the expence of the trader.

For securing soap coppers, furnaces, and ash-hole doors, to be provided at the expence of the trader.

FEES, *vide also* REWARD.

Not to be taken by commissioners or officers employed in the excise, but of the King, on forfeiture of office.

Not to be taken by officers for any thing relating to the excise, on forfeiture of 10 l.;—for want of distress, to be imprisoned three months;—two witnesses necessary to convict.

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9 Geo. II.	35	11 15	321 323
19 Geo. II.	34	10	373
19 Geo. II.	34	6 7 8 9	371 372 372 372
19 Geo. III.	56	13 14 15 16	647 647 647 648
28 Geo. III.	37	12	991
29 Geo. III.	63	1	1028
30 Geo. III.	26	1	1110
32 Geo. III.	41	1	1163
13,14 Car. II.	11	3	34
12 Car. II.	23	25	19
12 Car. II.	24	39	26
8 Q. Ann.	9	18	115
31 Geo. II.	32	7	426
15 Car. II.	11	3	38
15 Car. II.	11	8	39
5,6 W. & M.	7	57	64
16,17 Car. II.	4	1	45
27 Geo. III.	31	21	973
12 Geo. III.	46	11 17 1	574 576 592
14 Geo. III.	73	4 5	593 593
26 Geo. III.	73	9 10	890 891
29 Geo. III.	68	91	1072
5 Geo. III.	43	15	514
24 Geo. III.	48	9	795
28 Geo. III.	37	13	992
32 Geo. III.	21	1	1153
1 W. & M.	24	15	53
15 Car. II.	11	16	42

FEES, *continued.*

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Not to be taken by officers for entries, accounts, receipts, or marks, in respect to the duty on printed or stained calicoes, linens, &c., on forfeiture of 5 l. to the party aggrieved.	10 Q. Ann.	19	90	163
Not to be taken by officers for entries, receipts, marks, &c. relative to the duty on leather, &c. on forfeiture of 5 l. to the party aggrieved.	9 Q. Ann.	11	35	131
Not to be received by commissioners, or others, for taking bond, or giving receipts relating to the excise, on forfeiture of 10s.	15 Car. II.	11	23	44
Not to be taken by officer of excise for making a return to the shipping officer, of exciseable commodities packed for exportation.	25 Geo. III.	74	12	819
	26 Geo. III.	59	17	822
	26 Geo. III.	77	46	876
	26 Geo. III.	77	3	912
Not to be taken by collectors for paying bills for mariners wages, on forfeiture of 50 l.	31 Geo. II.	10	15	423
	32 Geo. III.	33	17	1157
	32 Geo. III.	34	27	1160
Not to be taken by collectors for paying bills for seamen's pensions, on forfeiture of 50 l.	3 Geo. III.	16	3	488
Not to be taken by collector of excise for paying bills for the wages of marines.	32 Geo. III.	33	17	1157
	32 Geo. III.	34	27	1160
Not to be taken by the admiralty, or customs, for licensing or registering ships or vessels.	24 Geo. III.	47	8	779
Of 4 d. and 4 d. may be taken for drawing and administering affidavit, and paying allowances out of the cope duty to woollen manufacturers; taking more, penalty treble damages.	10 Q. Ann.	19	30	149
	12 Q. Ann.	9	17	201
Of 4 d. may be taken for drawing and administering affidavit, and paying allowances out of the duty on cope to whiteners of linen; taking more, penalty treble damages.	12 Q. Ann.	9	17	201
Of 6 d. may be taken for drawing and administering affidavit, and paying allowances out of the duties on cope and starch to manufacturers from flax and cotton;—taking more, penalty treble damages.	23 Geo. III.	77	6	736
Of 20 s. only to be paid for preparing and serving notice of action on an officer, for any thing done in execution, or by reason of his office.	23 Geo. III.	70	30	731
	26 Geo. III.	59	58	882
	28 Geo. III.	37	25	998
Of 2 s. 6 d.;—but no more may be taken by justice's clerk, for licensing alehouse-keepers.	9 Geo. II.	23	14	318
	24 Geo. II.	40	24	401
Of 1 s. may be taken by clerk of the peace for registering recognizances entered into by alehouse-keepers.	26 Geo. II.	31	5	409

FELONY, *vide alse* PERMITS, STAMPS, SMUGGLERS.

Without clergy,—To forge or counterfeit the duty stamp for printed or painted <i>calicoes, linens, silks, &c.</i>	10 Q. Ann.	19	97	163
	13 Geo. III.	56	5	582
	14 Geo. III.	72	8	589
Without clergy,—To sell printed or painted &c. <i>British cottons</i> with counterfeit stamp, knowingly.	25 Geo. III.	72	17	809
			24	812
Without clergy,—To forge or counterfeit the duty stamp provided by the customs for imported <i>linens, &c.</i>	14 Geo. III.	72	10	590
Without clergy,—To counterfeit or forge the duty stamp for <i>French</i> printed, painted, or stained <i>calicoes, linens, or stuffs.</i>	10 Q. Ann.	19	97	163
Without clergy,—To sell <i>French</i> printed, painted, or stained <i>calicoes, linens, or stuffs,</i> with counterfeit stamp, knowingly.	27 Geo. III.	31	13	970
Without clergy,—To forge the stamp for marking <i>cambric,</i> or the impression thereof; or to import foreign <i>cambric</i> with forged stamp; or knowingly to sell with a forged stamp.	27 Geo. III.	31	14	970
Without clergy,—To forge or counterfeit the duty stamp for marking <i>leather</i> or <i>parchment,</i> or to sell <i>leather</i> with forged or counterfeit stamp knowingly.	4 Geo. III.	37	26	501
	7 Geo. III.	43	18	550
Without clergy,—To counterfeit or forge the duty stamp for printed, painted, or stained <i>paper.</i>	9 Q. Ann.	11	44	133
	5 Geo. I.	2	11	218
	26 Geo. III.	78	13	926

FELONY, continued.

	A C T S.			
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Without clergy,—To forge or counterfeit the duty stamp for <i>starch</i> made and papered in Great Britain.	26 Geo. III.	51	14	850
Without clergy,—To make, or have in custody (without legal leave) any mould for making paper for <i>permits</i> , with the words "Excise Office" visible in the substance;—or artfully to cause such words to appear in the substance of any paper;—or to engrave plates to print permits, in imitation of those used by direction of the commissioners, not being duly authorized.	23 Geo. III.	70	9	723
Without clergy,—To be passing, masked or disguised, with prohibited, uncustomed, or reloaded goods.	19 Geo. II.	34	1	367
Without clergy,—To assemble armed, to the number of three or more, to assist in landing or carrying away prohibited, uncustomed or reloaded goods, or to rescue such goods after seizure; or to rescue persons apprehended for felonious offences against the revenue laws, or to prevent the taking of such persons.	19 Geo. II.	34	1	367
Without clergy,—To maim or wound officers going on board ships within the limits of any port; or to shoot at, or dangerously wound officers when on board such ships in the execution of their duty.	19 Geo. II.	34	1	367
Without clergy,—To shoot at or upon any ship, boat, or vessel, belonging to his Majesty, or the customs or excise, within four leagues of the coast; or to shoot at or wound any officer of the navy, customs, or excise, either going on ship-board, while on board, or returning, or in the execution of any other part of his duty.	24 Geo. III.	47	11	780
Without clergy,—Forcibly to obstruct or oppose revenue officers in seizing or securing uncustomed or prohibited goods.	19 Geo. II.	34	1	367
Without clergy,—To commit any act tending to the immediate loss of a ship in distress.	12 Q. Ann.	18	5	206
And transportation,—More than five passing with smuggled goods from the coast, or within 20 miles thereof, or carrying arms, or being masked or disguised, or forcibly obstructing officers in seizing.	8 Geo. I.	18	6	240
And transportation;—For three or more to assemble armed, to run, carry away, or rescue prohibited or uncustomed goods.	9 Geo. II.	35	10	320
And transportation,—Knowingly harbouring and concealing smugglers, &c. required to surrender by an order of council.	19 Geo. II.	34	3	370
And transportation;—To assemble riotously to the number of five, or more, to rescue offenders against the retail spirit licence act, or to assault persons giving, or about to give, evidence against such offenders.	24 Geo. III.	47	13	782
	11 Geo. II.	26	2	338
	24 Geo. II.	40	28	402

FERINTOSH in SCOTLAND.

The exemption from the excise duties within the lands thereof, to be given up on a compensation.	24 Geo. III.	46	53	775
	26 Geo. III.	73	75	908

FICTITIOUS ENTRIES.

Of shops, rooms, places, or utensils, are illegal, and the visible owner, occupier, proprietor, or principal manager, is deemed the real owner.	18 Geo. II.	26	8	356
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FINES, vide MITIGATION, PENALTIES.**FLASKS.**

In which wine or oil shall be imported, exempted from the duty on glass.	27 Geo. III.	32	9	980
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FLAX, vide also COTTON.

Manufacturer therefrom to be allowed certain proportions of the duties on <i>lope</i> and <i>starch</i> consumed in preparing and finishing goods for sale.	23 Geo. III.	77	1	733
Manufacturer therefrom not entitled to any allowance out of the duty on <i>lope</i> or <i>starch</i> , unless he enter his name and abode with the collector of excise one year before making claim.	23 Geo. III.	77	5	736
Manufacturer therefrom, to keep a book, and enter therein, weekly, the <i>lope</i> and <i>starch</i> consumed; which book must be open to the inspection of the officer of excise, and annually returned to the collector, on oath.	23 Geo. III.	77	2	735

FLAX, *continued.*

— Manufacturer therefrom, or his chief workman, overseer, or manager, fraudulently taking false oath to obtain the allowance for rope or starch;—the first offence, penalty 100l.—second, to suffer as for wilful perjury.

— Manufacturer therefrom, or his workman or overseer, fraudulently taking false oath to the entry book;—first offence six months imprisonment,—for second, to suffer as for wilful perjury.

FLOTSAM, *vide* WRECK.

FOREIGN and FRENCH BEER, *vide* BEER.

FOREIGN and FRENCH CALICOES, *vide* CALICOES.

FOREIGN and FRENCH GLASS, *vide* GLASS.

FOREIGN GLOVES, *vide* GLOVES.

FOREIGN GOODS, *vide also* FOREIGN LIQUORS, PROHIBITED GOODS, SMUGGLERS, UNCUSTOMED GOODS.

— Must be reported, on oath, upon importation, with the particular marks, numbers, contents, and qualities of every parcel, on forfeiture of 100 l. :—By 26 Geo. III, c. 40, the report must be made within 24 hours after the ship's arrival;—and by 31 Geo. II, c. 36, liquors not duly reported are forfeited.

— Found on board any ship or vessel, of which no report has been made, are forfeited.

— Found concealed on ship board after report made, and not mentioned in such report, forfeited, and the master, if privy, forfeits treble the value.

— Imported in any ship from foreign parts, not reported, and found after clearing, are forfeited.

— Not to be imported in any British ship without a manifest, containing the particulars of the goods, a description of the packages, and marks and numbers thereon, the places where laden, and the name, built, and tonnage of the ship, and port to which she belongs, on penalty of double the value.

— Imported in any British ship, and not included and described in, or not agreeing with the manifest, penalty double value; unless it be made appear that the omission or difference was occasioned by accident or mistake.

— Taken on board through urgent necessity after the ship's manifest is attested, may be specified in a separate manifest.

— Must be entered with the customs within 20 days after reported, and (except goods which may be warehoused on bond) the duty must be paid, or if not, they may be secured by the customs, and sold at the end of three months.

— Imported in ships arriving from any part of *Europe*, and reported Contents unknown for exportation, may be examined on ship-board by officer of customs, or, if necessary, brought to the custom house for examination; such goods, if prohibited or liable to forfeiture, are forfeited, if otherwise they are not to be exported till the duties are paid.

— Imported in ships arriving from any part of *Europe*, and reported for exportation, whether contents unknown or not, may be examined on ship-board by officer of the customs, or, if necessary, brought to the custom-house for examination.

— Stowed in the cabin, or between or on the decks, or in the steerage or forecabin, &c. to be marked or sealed, and taken account of by the first officer of the customs that shall go on board; and the master and mate altering or defacing such marks or seals, forfeits 200 l.

— Liable to duty or prohibited; being fraudulently unshipped, are forfeited, and persons assisting, or knowingly receiving the same, forfeit treble value.

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	23 Geo. III.	77	7	737
	23 Geo. III.	77	8	737
	13, 14 Car. II.	11	2	33
	26 Geo. III.	40	11	837
	31 Geo. II.	36	7	430
	24 Geo. III.	47	28	786
	9 Geo. II.	35	27	327
	5 Geo. I.	11	4	221
	26 Geo. III.	40	1	832
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	26 Geo. III.	40	5	834
			12	838
	26 Geo. III.	40	12	838
	26 Geo. III.	40	14	839
	24 Geo. III.	47	28	786
	27 Geo. III.	32	10	981
	26 Geo. III.	40	9	837
			10	
	8 Q. Ann.	7	17	108
	27 Geo. III.	31	9	969

FOREIGN GOODS, *continued.*

	A C T S.			
	YEAR & REIGN.			
Unshipped, with intent to be landed, or if bulk be broken within four leagues of the coast, and before authority is obtained from the proper officer of the customs, unless in case of unavoidable distress or necessity, penalty 20 <i>l</i> .	26 Geo. III.	40	2	876
Thrown overboard, flaved or destroyed, within four leagues of the coast, whether included in the manifest or not, unless through unavoidable necessity, penalty 200 <i>l</i> .	26 Geo. III.	40	13	839
Taken out of one ship or vessel and put on board another within the limits of any port, in order to the fraudulent landing thereof, penalty, treble value, and the goods forfeited.	5 Geo. I.	11	3	221
Liable to forfeiture on importation, found on board any ship from foreign parts at anchor, or hovering within two leagues of the shore (unless by distress) are forfeited; as is also the ship or vessel, if not above 50 tons burthen:—By 19 Geo. III, c. 69, ship forfeited if from any part of Europe, and not above 200 tons.	5 Geo. III.	43	38	527
	19 Geo. III.	69	2	650
Liable to forfeiture; found on board any ship at anchor, or hovering within four leagues of the coast (unless by distress) are forfeited, and treble value.	24 Geo. III.	47	1	777
			3	778
Put out of, or taken into any ship or vessel at sea, within four leagues of the coast, without payment of the duties (unless from necessity, or for some lawful reason) are forfeited, and treble value;—the ship taking in is also forfeited, if not above 100 tons burthen.	9 Geo. II.	35	23	326
Taken out of any East India Company's ship at sea on her homeward bound voyage (unless from necessity, or for lawful reason) are forfeited, together with the ship or vessel into which taken, or by which removed, and the master incurs the penalty of treble value.	17 Geo. III.	41	1	613
Unlawfully imported;—persons knowingly receiving or buying the same, forfeit 20 <i>l</i> . or for want of distress may be imprisoned three months.	8 Geo. I.	18	10	242
Unlawfully imported, being harboured, kept, or concealed knowingly, are forfeited, and treble value.	11 Geo. I.	30	16	270
Clandestinely imported, found in the custody of any waterman, carman, porter, &c. knowing the same to have been run, penalty treble value; or for want of distress, may be imprisoned not exceeding three months.	9 Geo. II.	35	21	325
			18	270
Run, or pretended to be run, may, if offered to sale, be seized by officer, or buyer or seller, and both the latter forfeit treble the value, unless either prosecute the other with effect.	11 Geo. I.	30	19	271
			20	271
			21	271
Unlawfully landed, and found in the custody of persons, being more than five in number, passing from the coast, or within 20 miles, carrying arms, being disguised, or resisting the officer, felony and transportation.	8 Geo. I.	18	6	240
To the value of 30 <i>l</i> . found laden on horse or cart, in the custody of two or more persons, passing armed or disguised within five miles of the coast, or a navigable river, are forfeited, together with the arms, furniture of horses, &c. and the persons are liable to be transported as felons.	9 Geo. II.	35	13	322
			14	323
Seized;—the proof of payment of duty, of the lawful importation, or of the place from whence brought, &c. lies on the claimer.	12 Geo. I.	28	8	289
Seized as being run and sold, or offered to sale; to be lodged in a warehouse belonging to customs, or some excise office; in London within 24 hours, in the country within 48 hours after seized.	11 Geo. I.	30	18	270
			20	271
Seized, for being sold, or offered to sale, by the buyer or seller;—not being proceeded against within one month, may be prosecuted by the warehouse-keeper, or office-keeper of excise.	11 Geo. I.	30	21	271

FOREIGN GOODS, *continued*.

	A C T S.			
	YEAR & REIGN.	Cha.	Secl.	Page.
Collusively seized, subjects the seizing officer to the penalty of 500l. and incapacity; and the owner to the penalty of treble value.	5 Geo. I.	11	24	224
Owner thereof, having been concerned in collusive seizure, discovering his offence within two months, is acquitted.	5 Geo. I.	11	25	224
Liable to forfeiture, collusively seized, subjects the officer to 500l. and incapacity; and the person bribing to 500l.	24 Geo. III.	47	32	788
Runners or receivers thereof, may be arrested by capias in the first process, and held to bail.	8 Geo. I.	18	15	244
Claimed in the court of exchequer;—the claimer must give security in 60l. to answer the costs:—By 24 Geo. III, c. 47, claimer must be bound in 100l. with two sureties.	14 Geo. III.	86	5	598
Prosecuted in the exchequer, and claimed;—claim must be entered in the name of the real owner, who must describe his residence and profession, and if resident in London, must make oath, that the goods were his property at the time of seizure;—if not so resident, the attorney must make oath, that he has legal authority to enter the claim, and that he believes they were the property of the person in whose name the claim is entered;—oath to be indorsed on the indenture; and if false, is punishable as corrupt perjury.	3 Geo. III.	22	8	494
Any person, by insurance or otherwise, engaging to deliver prohibited or uncustomed goods, forfeits 500l.	24 Geo. III.	47	37	790
Any person paying insurance for the delivery of prohibited or uncustomed goods, forfeits 500l.	24 Geo. III.	47	36	790
Imported from Guernsey, Jersey, &c. are, upon importation into Great Britain, liable to the same duties as if brought directly from the place of their produce.	4 W. & M.	15	14	62
Saved out of a stranded ship (not being wrecked goods, or jettham, flottham, or lagan) are liable to duty, after salvage charges paid.	4 W. & M.	15	15	62
Not being of the growth, product, or manufacture, of the <i>Isle of Man</i> , must not be brought from thence into Great Britain, or within the limits of any port thereof, on forfeiture of the goods, and ship or vessel.	3 Geo. I.	4	7	214
Though manufactured in the <i>Isle of Man</i> (except linen) not to be imported into Great Britain.	5 Geo. I.	9	13	222
Entered for exportation, and landed in the <i>Isle of Man</i> , subjects the merchant to the forfeiture of the drawback, and treble value of the goods; and master of the ship to the same penalty, and six months imprisonment.	12 Geo. I.	28	22	291
FOREIGN LIQUORS, <i>vide also</i> BEER, FOREIGN-GOODS, RUM, SPIRITS, WINE.	5 Geo. III.	43	12	512
To be reported, on oath, upon the importation, on forfeiture of 100l.:—By 26 Geo. III, c. 40, report must be made within 24 hours after the ship's arrival;—and by 31 Geo. II, c. 36, it must contain the number of casks and packages, and the number and marks on, and liquor in each, on forfeiture thereof.	12 Geo. I.	28	23	292
To be entered with the collector of excise, and landed, and (except British plantation rum) duty must be paid within 30 days after reported, on forfeiture of the liquors, casks, &c.:—By 26 Geo. III, c. 59, wine must be entered within 20 days.	13, 14 Car. II.	11	2	33
The duty thereon must be paid in ready money, upon entry, and before landing.	26 Geo. III.	40	11	837
Landed before entry made, and duty paid, are forfeited.	31 Geo. II.	36	7	430
Seized and condemned for not being entered within 30 days, must be sold for the duties, and the overplus, if any, applied for the benefit of the seizing officer;—if no overplus, officer to be rewarded at the discretion of the commissioners, not exceeding 2s. per gallon.	31 Geo. II.	36	5	429
	27 Geo. III.	31	8	968
	26 Geo. III.	59	4	858
	12 Car. II.	23	14	17
	12 Car. II.	24	28	23
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	15 Car. II.	11	17	42
	8 Q. Ann.	7	17	108
	26 Geo. III.	59	6	860
	27 Geo. III.	31	9	969
	8 Geo. III.	25	8	556

FOREIGN LIQUORS, *continued*.

— Brought by coast coquet (except beer, cyder, and metheglin) to be entered with the excise before landed, on forfeiture of double value.

FOREIGN MUM.

— Not entitled to a drawback of the duty on exportation.

FOREIGN SOPE.

— Consumed in the woollen or linen manufacture, entitled to a drawback only as British sope.

FORGING, *vide* COUNTERFEITING.FORFEITURE, *vide also* MITIGATION, PENALTY.

— Incurred within the limits of the chief office in London, to be heard and determined by the commissioners, or major part of them:—By 1 *Geo. II.* c. 16, may be heard and determined by any three commissioners.

— Incurred within any county, town, &c. not in limits of chief office, may be heard and determined by any two justices residing near.

— Incurred under any excise law (except spirits for unlawful importation, exceeding 63 gallons) may be heard and determined summarily;—if no claimer, notice of the hearing must be given by proclamation.

— Incurred under any excise law, may be sued for and recovered in any court of record, in any county or town, &c. where offence committed.

— Incurred under any excise law, may be sued for, either in a summary way, or in the courts at Westminster.

— Incurred under any excise law, not to be sued for in his Majesty's courts, but in the name of the attorney general, or some officer.

— Incurred under any excise law, the prosecution may be stopped by the attorney general, by *noli prosequi*.

— Incurred under any excise law, to be distributed, one moiety to the King, and the other to the informer.

— Of foreign goods;—the seizing officer to have only one third of the produce, unless he seize the boat, vessel, horse, or carriage employed in carrying the same; and also discover to the commissioners the persons concerned in unshipping or receiving the goods.

— Of tobacco or snuff;—the seizing officer to have only one fourth of the net produce, if sold; or if burnt, not to have more than 1½ d. a pound, unless he seize the ship, vessel, cattle, and carriage, employed in removing, and also discover the persons concerned in unshipping the same, so that they may be prosecuted to conviction.

— Of allowance by brewer, convicted of wittingly making false entry.

— Of allowance by maltster, if he do not keep the grain covered with water full 40 hours.

FORM.

— Of entry for distillers, rectifiers, and compounders.

— Of the bills to be drawn on collectors of excise for the payment of mariners wages, &c.

— Of certificate of conviction to be returned to the quarter sessions, in regard to offences under 17 *Geo. III.* c. 29, for dying or fabricating leaves in imitation of tea.

— Of certificate of conviction of selling beer, ale, &c. without justices licence.

FRAME-MARKS, *vide also* STAMPS.

— For denoting the measure of printed or painted calicoes, linens, silks, &c. to be provided and distributed by commissioners of excise.

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15 Car. II.	11	18	43
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14 Geo. III.	73	15	596
12 Car. II.	23	31	20
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15 Car. II.	11	25	44
18 Geo. II.	26	14	359
24 Geo. II.	40	29	403
12 Geo. I.	28	28	293
14 Geo. III.	72	12	591
26 Geo. III.	77	13	918
26 Geo. III.	59	62	883
26 Geo. III.	77	14	918
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5 Geo. III.	43	39	527
29 Geo. III.	68	141	1101
12 Car. II.	23	23	19
12 Car. II.	24	37	26
33 Geo. II.	7	70	443
26 Geo. III.	73	—	908
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31 Geo. II.	10	13	419
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32 Geo. III.	34	25	1158
17 Geo. III.	29	9	604
9 Geo. II.	23	15	319
26 Geo. II.	31	13	412
25 Geo. III.	72	17	809

FRAME-MARKS, *continued.*

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For French printed, painted, or stained, calicoes, linens, and stuffs, to be provided and distributed, and may be altered or renewed by the commissioners of excise.	27 Geo. III.	31	10	969
For printed, painted, or stained paper, to be provided and distributed, and may be altered or renewed by the commissioners of excise.	26 Geo. III.	78	13	926
For printed or stained paper imported, to be provided and distributed by the commissioners of the customs.	32 Geo. III.	54	1	1164
Containing the owners name and abode, and the name, quality, and price of the goods; to be impressed at both ends of each piece of calicoes, linens, silks, and stuffs, before printed, painted, &c.	25 Geo. III.	72	21 24	811 812
Containing the owner or printer's name and abode, and the name of the goods; to be impressed at both ends of each piece of foreign calicoes, muslins, &c. before presented to the officer.	25 Geo. III.	72	20	811
To denote the measure of printed or painted calicoes, linens, &c. being unavoidably obliterated or defaced, the printer must give notice to the officer, who is thereupon to renew the mark.	25 Geo. III.	72	22	812
Denoting the measure, to be impressed at both ends of every piece or sheet of paper before printed, painted, &c. for hangings.	26 Geo. III.	78	5	923
To be taken off each piece of paper intended to be cut into remnants, in the presence of the proper officer, on his attending for that purpose.	26 Geo. III.	78	8	925
For denoting the measure of printed or painted calicoes, linens, &c. wilfully cutting out, obliterating or defacing the same, penalty 50l. for every piece.	25 Geo. III.	72	11 24	808 812
For printed, painted, or stained paper, wilfully cutting out, obliterating, or defacing the same, penalty 50l.	26 Geo. III.	78	14	927
That have been put on any piece of printed, painted, or stained paper, being fraudulently affixed to another piece or sheet, penalty 50l.	26 Geo. III.	78	15	927
For denoting the measure of printed or painted calicoes, linens, &c. forging or counterfeiting thereof, penalty 100l.	25 Geo. III.	72	23	812
For printed, painted, or stained paper, forging or counterfeiting thereof, penalty 100l.	26 Geo. III.	78	13	926
For French printed, painted, or stained calicoes, linens, and stuffs, forging or counterfeiting thereof, penalty 100l.	27 Geo. III.	31	12	970
For printed or stained paper imported,—forging or counterfeiting thereof, penalty 100l.	32 Geo. III.	54	1	1164
Must be taken off each piece of printed or painted calicoe, linen, &c. in the presence of the officer before packed for exportation.	25 Geo. III.	74	17	822
Must be taken off every piece of printed or painted paper, in the presence of the officer, before packed for exportation.	26 Geo. III.	78	19	928
FRANCE, <i>vide also</i> BEER, BRANDY, WINE, CALICOES, &c.				
Treaty of commerce with that nation, whereby beer, brandy, cambricks, glass, vinegar, wine, &c. of the manufacture of that country are allowed to be imported into this kingdom.	27 Geo. III.	13	22	931

GAGER, *vide* CHARGE OFFICER.

GALLON.

Wine measure to contain 231 cubical inches.	5 Q. Ann.	27	17	105
Strong waters, aqua vitæ, cyder, perry, and metheglin, to be charged by the wine gallon.	12 Car. II.	23	20	18
	12 Car. II.	24	34	25

GALLEY, *vide* BOAT.GAOL or PRISON, *vide also* IMPRISONMENT.

May be licensed by the justices for the sale of beer or ale.	29 Geo. II.	12	26	418
No licence to be granted for retailing spirits therein.	24 Geo. II.	40	13	396

GAOL or PRISON, *continued*.

- Spirituous liquors not to be carried into, sold, or used therein, (except for medicine) on forfeiture thereof; and of 100 l. by the master for first offence, and his office for the second.
- May be searched, by warrant of justice, for spirits suspected to be kept therein.
- Persons carrying spirits into, may be apprehended and carried before a justice, who may convict summarily, and fine the offender, not exceeding 20 l. nor less than 10 l.; and in default of payment may commit him, not exceeding three months.
- Copy of the 13, 14, & 15 clauses of the 24 Geo. II, c. 40, to be put up therein, on forfeiture of 40 s. by the master.
- Keeper thereof, suffering smugglers, or others, committed to his custody under the 19 Geo. III, c. 69, to escape, may be fined, not exceeding 10 l.

GAOLER, *vide* GAOL.**GARBLE, *vide alse* COFFEE, COCOA NUTS.**

- Of coffee, may be separated in the warehouses to make it merchantable.
- Of cocoa nuts, may be separated in the warehouses to make them merchantable.
- Of cocoa nuts, to be removed out of the warehouses and burnt, by direction of the commissioners.

GENERAL ISSUE, *vide alse* ACTION, INDICTMENT.

- May be pleaded by any one prosecuted for any thing done in pursuance of excise laws.
- May be pleaded by officers of excise, in actions for any thing done in the execution, or by reason of their office.
- May be pleaded in all actions or prosecutions for any thing done in pursuance of any law of customs or excise.
- May be pleaded by justices, or others, prosecuted for any thing done in pursuance of the retail spirit licence acts.

GENERAL LICENCES, *vide* LICENCE.**GENEVA, *vide alse* DISTILLER of MAIDSTONE GENEVA, RECTIFIER, SPIRITS.**

- Foreign, is not to be imported in casks containing less than 60 gallons (except two gallons for each seaman) on forfeiture thereof.

GERMANY.

- Ship or vessel importing tobacco, or wine (except Rhenish wine) from thence, forfeited, with the goods.

GIBRALTAR, *vide alse* EUROPE.

- Tea may, by warrant of the treasury, be exported thither, on bond.

GILT and SILVER WIRE, *vide* WIRE, GOLD and SILVER LACE.**GLASS.**

- Maker thereof, must take out and pay duty for a licence for each glass house annually, on forfeiture of 50 l.
- Maker thereof, cannot, by virtue of one licence, work any other house than that for which the licence was taken out.
- Makers thereof, being partners, and carrying on business in one house, one licence sufficient.
- Maker thereof, not to use any furnace, pot, pot-chamber, warehouse, or place for making or keeping glass or materials, without first making entry thereof, and of his name, in writing, at the next office of excise, on forfeiture of 50 l.
- Maker thereof, must permit officer at all times, by day or night, to enter and take account, by weighing, gaging, or otherwise, on forfeiture of 50 l.

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24 Geo. II.	40	14	15	396
24 Geo. II.	40	15	15	396
24 Geo. II.	40	15	15	396
19 Geo. III.	69	15	15	655
10 Geo. I.	10	26	26	257
10 Geo. I.	10	26	26	257
21 Geo. III.	55	10	10	691
21 Geo. III.	55	11	11	692
12 Car. II.	23	35	35	22
12 Car. II.	24	49	49	32
23 Geo. III.	70	34	34	732
28 Geo. III.	37	23	23	997
11 Geo. II.	26	3	3	339
24 Geo. II.	40	31	31	403
5 Geo. III.	43	28	28	524
13, 14 Car. II.	11	23	23	36
29 Geo. III.	59	1	1	1026
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24 Geo. III.	41	1	1	771
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24 Geo. III.	41	8	8	774
24 Geo. III.	41	8	8	774
19 Geo. II.	12	6	6	362
17 Geo. III.	39	27	27	607
19 Geo. II.	12	9	9	363
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GLASS, *continued.*

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— Maker thereof, not to use any pot, without first giving notice to the officer, so that he may weigh, gage, and take account of the same, on forfeiture of 50 l.	19 Geo. II.	12	6	362
— Maker thereof, not to begin to fill or charge any pot without giving 12 hours notice, in writing, of the time of beginning, weight of metal, and species of glass, on forfeiture of 50 l.	17 Geo. III.	39	27	607
— Maker thereof, in his notice to fill or charge any pot, must express the time he intends to begin, the weight of the metal to be used, and the kind of glass to be made, on forfeiture of 50 l.	19 Geo. II.	12	7 8	362
— Maker thereof, putting metal or materials into any pot after notice given and gage taken (without fresh notice) forfeits 50 l.	17 Geo. III.	39	33	609
— Maker of <i>flint</i> , allowed three hours for beginning to charge his pots after the time specified in his notice; but within six hours after such beginning, he must put in one fourth of the metal, on forfeiture of 50 l.	17 Geo. III.	39	33	609
— Maker of <i>flint</i> , may, on six hours notice, take any quantity of metal, not exceeding 40 pounds, on which the duty has been charged, out of any pot, and put the same, in the presence of the officer, into any new pot for glazing the same.	32 Geo. III.	40	1 2	1161
— Maker of <i>flint</i> , may, on six hours notice, take any quantity of metal, on which the duty has been charged, not exceeding 10 pounds, and in presence of the officer lade the same, as often as necessary, into and out of any pot in which stained glass has been melted, for the purpose of cleansing the pot.	32 Geo. III.	40	7	1162
— Maker of <i>flint</i> , must not take the stopper from his pots without giving one hour's notice to the officer, except to prevent loss by, or to discover any broken pot; and except while charging and within 36 hours after beginning, on forfeiture of 50 l.	32 Geo. III.	40	8	1162
— Maker thereof, to be allowed, in compensation for all waste (except by the breaking of pots) as follows;—in pots containing 100 weight for flint, enamel, stained, and phial glass, one fourth of the metal, and one inch at the bottom;—in pots not containing 100 weight used for such glass, one fifth of the metal;—in pots for crown, paste, and window glass, one fourth of the metal, and four inches at the bottom;—in pots for common bottles, one fifth of the metal, and three inches at the bottom.	32 Geo. III.	40	3 4 5 6	1161 1162
— Maker thereof, may work up the bottoms of his pots, for which the allowance of three or four inches is made, upon giving six hours previous notice in writing;—in such case, the metal worked up must be charged with the duty of 18s. 8d. per cwt. and only one inch to be allowed at the bottom of the pot;—working up such bottoms without notice, penalty 50 l.	17 Geo. III.	39	31	608
— <i>Cast plate</i> , to be charged by weight, if squared and weighed in the presence of the officer, but the plate must be ten twentieths of an inch thick if the superficial content be 6,147 inches;—nine twentieths if between 5,215 and 6,147;—eight twentieths if between 4,282 and 5,215;—seven twentieths if between 3,350 and 4,282;—six twentieths if between 2,417 and 3,350;—and five twentieths if between 1,485 and 2,417.	17 Geo. III.	39	32	608
— Maker of <i>cast plate</i> , if the plates and cullet do not weigh two thirds of the gross gaged weight of the materials, must be charged for the deficiency at the rate of 1 l. 1 s. 5½ d. per cwt.	27 Geo. III.	28	5 6	965
— Maker of <i>cast plate</i> , to give six hours notice, in writing, in London, and 12 hours in the country, before drawing plates out of the annealing arch, on forfeiture of 50 l.	27 Geo. III.	28	9	966
	27 Geo. III.	28	7	965

GLASS, *continued.*

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Maker of <i>cast plate</i> , as soon as the plates are drawn out of the annealing arch, must square, and weigh the same with the cullet arising from the squaring, in the presence of the officer, on pain of being charged at the rate of 1 l. 1 s. 5 1/2 d. per cwt. for all the materials used in the making.	27 Geo. III.	28	7 8	965 966
Maker of <i>cast plate</i> , must, at the request of the officer, and to his satisfaction, break into small pieces all cast plate glass and cullet that shall not be squared into plates of 1,485 square inches, and upwards, and be of the thickness, on an average, of at least five twentieths of an inch;—neglect, penalty 50 l.	27 Geo. III.	28	10	966
	28 Geo. III.	37	31	999
Maker of <i>cast plate</i> , not to remove or send away glass until an account is taken, and the duty charged, on forfeiture of 50 l. and the glass.	27 Geo. III.	28	11	966
Maker thereof, must permit officer to take a sample of metal or materials, not exceeding four ounces, out of any pot, or other utensil; paying one halfpenny per ounce for the same, if demanded;—obstructing, penalty 50 l.	17 Geo. III.	39	34	609
Maker thereof, must keep just scales and weights, and permit and assist the officer to use the same, on forfeiture of 50 l.	19 Geo. II.	12	10	363
Maker thereof, fraudulently using unjust or insufficient weights or scales in weighing his stock, forfeits 100 l.	10 Geo. III.	44	1	569
Maker thereof, fraudulently using false, unjust, or insufficient scales or weights in weighing his stock, forfeits such false scales or weights, which may be seized by any officer of excise.	28 Geo. III.	37	15	993
Maker thereof, putting any substance into his stock to be weighed, whereby the officer may be prevented from taking a true account; or forcibly obstructing, or using any art or contrivance to prevent or impede the officer in taking a true account, forfeits 100 l.	26 Geo. III.	77	8	916
Maker thereof, entitled, on demand, to a copy of the officer's return.	19 Geo. II.	12	9	363
Maker thereof, or his clerk or workman, must make entry in writing, and on oath, monthly in London, and every six weeks in the country, of the metal or materials used in each making, on forfeiture of 20 l.	19 Geo. II.	12	13	364
	17 Geo. III.	39	28	607
Maker thereof, not obliged to go further than the next market town to make entry.	19 Geo. II.	12	14	364
Maker thereof, in London, to pay the duty within four weeks, in the country within six weeks, after he has, or ought to have made entry, on forfeiture of double duty.	19 Geo. II.	12	15	364
Maker thereof, upon due proof of the breaking of pots, to be allowed the duty on the materials lost or spoilt.	19 Geo. II.	12	11	363
	17 Geo. III.	39	29	607
And materials and utensils in the custody of maker, or others in trust, liable for duties and penalties.	28 Geo. III.	37	21	996
Maker thereof, or other, obstructing officer in the execution of his duty, penalty 50 l.	19 Geo. II.	12	12	364
	17 Geo. III.	39	40	612
Maker thereof, not to act as a justice in matters relating to the duties on glass.	17 Geo. III.	39	38	612
For which all the duties have been paid, being exported to foreign parts from the lawful quays, in lawful hours, and under the prescribed rules and regulations, is entitled to drawback.	19 Geo. II.	12	16	365
	17 Geo. III.	39	35	609
	26 Geo. III.	77	3	912
Maker thereof, or other, entering broken or waste glass for exportation to obtain the drawback, forfeits 100 l.	17 Geo. III.	39	37	611
No entry thereof, for exportation to be allowed, nor any debenture made out, but in the name of the real owner, unless a corporation or company trading by joint stock; or that the owner do not reside at the port of exportation; and in those cases an agent may be employed.	26 Geo. III.	40	18	841

GLASS, *continued*.

	A C T S.		
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Intended for exportation, 12 hours notice must be given in London, and 24 in the country, of the time and place of packing, and must be packed in the presence of an officer, who is to take account thereof, fasten and seal the package, and make a return of the quantity to the shipping officer at the port of exportation.	26 Geo. III.	77	3 912
Opening the package thereof, or wilfully destroying or defacing the seal after packed for exportation, and secured by the officer, penalty, 100 l.	26 Geo. III.	77	3 912
Intended for exportation, may be opened and examined by the shipping officer at the port of exportation.	26 Geo. III.	77	4 914
Before shipped, the exporter must give security for the due exportation thereof, in treble the value of the duty to be drawn back.	26 Geo. III.	77	3 912
Before shipped for exportation, the exporter must give the officer six hours notice of the time and place, that he may attend the shipping.	26 Geo. III.	77	3 912
Not to be carried or put on board ship for exportation, but by the officers of the revenue, or persons licensed by the commissioners of the customs.	26 Geo. III.	40	20 842
Exporter thereof, must make oath that he believes the duties on the materials from which the glass exported was made, have been fully paid; and that it is the same as mentioned in the account sent by the packing to the shipping officer.	26 Geo. III.	77	3 912
On the exportation thereof, unless where an agent can lawfully be employed, the owner must make oath to his property, and that the goods have been fairly exported, and not relanded; and if he has not a right to the drawback, he must acknowledge, in writing, at the time of passing his entry, whose property it is.—By 27 Geo. III, c. 31, oath may be administered by the officers of excise.	26 Geo. III.	40	18 841
	27 Geo. III.	31	25 975
Exported to Guernsey or Jersey, no drawback to be allowed until a certificate is produced of the due landing thereof.	26 Geo. III.	40	19 842
Exporter thereof, one month after the regular exportation, to have a debenture, entitling him to the amount of the drawback.	26 Geo. III.	77	3 912
Fraudulently unshipped, landed, or put into any other ship or vessel in Great Britain, after exported upon drawback, penalty 100 l.	17 Geo. III.	39	37 611
Unshipped, landed, or put into any other ship or vessel in Great Britain (unless through unavoidable accident) after shipped, and security given for the exportation thereof, is forfeited, over and above the penalty of the bond.	19 Geo. II.	12	17 365
	17 Geo. III.	39	35 609
	26 Geo. III.	77	3 912
Manufactures not to be imported into the <i>Isle of Man</i> , except shipped in Great Britain, and carried directly from thence, on forfeiture of the goods, ship, tackle, &c.;—but being legally exported to that island, is entitled to drawback.	7 Geo. III.	45	7 551
		14	553
Not to be shipped for exportation from the <i>Isle of Man</i> , on forfeiture of the goods, ship, tackle, &c.	7 Geo. III.	45	10 552
<i>Foreign</i> , subject to a duty of excise on importation.	27 Geo. III.	28	1 963
Of <i>French</i> manufacture, may be imported from France, or the European dominions of the French king, in British or French ships, on payment of the proper duties.	27 Geo. III.	13	22 931
<i>Foreign</i> , unshipped or landed before entry made, and duty paid, is forfeited:—By 17 Geo. III, c. 39, persons concerned in landing, forfeit 100 l.	19 Geo. II.	12	3 361
	17 Geo. III.	39	25 605
The duty thereon, not chargeable on <i>staks</i> in which wine or oil is imported.	27 Geo. III.	32	9 980
GLOVERS, <i>vide also</i> GLOVES, LEATHER, TAWER.			
Who dresses hides and skins in allum, &c. and cut the same into wares, are deemed tawers.	9 Q. Ann.	11	28 131

GLOVES.

Of leather, foreign manufactured, imported into this kingdom, are forfeited, and may be seized by the excise;—the importer incurs a penalty of 200 l.

Of leather, foreign manufactured, sold, offered to sale, or had in custody (except worn as apparel) are forfeited, and 200 l.

Of leather, foreign manufactured, the pecuniary penalties, under the act prohibiting the importation thereof, to be sued for in the courts at Westminster.

Of leather, foreign manufactured, seized in the country, and not exceeding the value of 20 l. information for condemning the same may be heard and determined by two justices.

Of leather, foreign manufactured, the buyer thereof (not being the importer) discovering the seller, escapes the penalty.

Of leather, foreign manufactured;—officer neglecting to sue for the pecuniary penalties under the act relating thereto, for one month after condemnation of the goods, any other person may prosecute.

Of leather, foreign manufactured, being seized, in case of dispute, the proof of where manufactured to lie on the claimer.

Of leather, foreign manufactured, seized and condemned, to be sold and delivered, on security, for exportation.

GOLD and SILVER LACE, *vide also* WIRE.

Traders-in, or sellers thereof, not required to take out a plate licence.

And also thread and fringe prohibited to be imported, on forfeiture thereof, and of 100 l. by the importer.

GOLD and SILVER WIRE, *vide* WIRE.GOODS, *vide* AUCTIONEER, FOREIGN-GOODS, STRANDED-GOODS.

GRAVESEND.

Ship or vessel not to be more than three days coming from thence to the place of her discharge, unless hindered by contrary winds.

All foreign spirits, exceeding 60 gallons, by one permit or conveyance, and at one and the same time, to be brought to London by the way of Gravesend, on forfeiture thereof.

GREENWICH-HOSPITAL, *vide also* MARINERS.

The pensions of seamen belonging thereto, may be drawn for by the treasurer, by bills on collectors of excise; and such bills, if fair and regular, and presented within six months of the date, must be paid.

GRESHAM-COLLEGE, *vide also* EXCISE-OFFICE.

Vested in the Crown for the purpose of erecting the chief office of excise.

GROCER, *vide* TEA, RETAILER of SPIRITS.

GUERNSEY.

Jersey, Sark, and Alderney;—all exciseable liquors brought from thence (except spirits, beer, and mum) to pay duty as if made in England.

Jersey, Sark, and Alderney;—the inhabitants thereof, may import into Great Britain, goods, wares, and merchandize, of the produce or manufacture of those islands, without paying any other duties than such as are payable for the like goods of the produce of Great Britain.

Jersey, Sark, and Alderney;—foreign goods imported into those islands, and in part, or wholly manufactured there, are, on importation into Great Britain, liable to the same duties as if imported from the place of their growth or produce.

Jersey, and Alderney;—French wine in bottles, and in packages of three dozens each, may be imported from those islands for private use.

Jersey, Sark, and Alderney;—spirits, and other liquors brought from thence, not to be landed till entered, and the duty paid, and proof made that they are of the produce of said islands.

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6 Geo. III.	19	1	537
6 Geo. III.	19	1	537
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6 Geo. III.	19	6	539
6 Geo. III.	19	2	538
6 Geo. III.	19	5	538
6 Geo. III.	19	7	539
6 Geo. III.	19	4	538
6 Geo. III.	19	3	538
31 Geo. II.	32	10	427
10 Q. Ann.	26	66	181
13, 14 Car. II.	11	2	33
26 Geo. III.	73	58	904
3 Geo. III.	16	3	488
8 Geo. III.	32	1	559
2 W. & M.	9	12	57
4 Q. Ann.	6	34	103
3 Geo. I.	4	5	214
3 Geo. I.	4	7	214
27 Geo. III.	13	22	931
		24	932
2 W. & M.	9	12	57

GUERNSEY, continued.

- And Jersey;—Tea may be exported to those islands upon bond, and by authority of the treasury.
- Jersey, Sark, and Alderney;—tobacco may be exported to those islands by licence of the customs, in British ships of 70 tons burthen; (viz.) to Guernsey, 35,000 lb. annually,—Jersey 40,000,—Sark 1,000,—and Alderney 5,000 lb.
- Or Jersey;—goods exported to those islands not entitled to any drawback or bounty, until a certificate of their being landed is produced:—But by 27 Geo. III, c. 31, beer is excepted.

HACKNEY COACHES, *vide alfo* COACHES.

- Licensed by the commissioners in London and Westminster, not chargeable with the excise duty.

HAIR-POWDER, *vide alfo* STARCH.

- Must be made of starch, or rice first made into starch, and not mixed with any materials, except sweet scents, on forfeiture thereof.
- Maker thereof, must make entry in writing, and at the next office of excise, of his abode, workhouses, and places, on forfeiture of 20l.
- Maker thereof, and dealer therein, must permit officer, at all times by day, to enter his shop, and examine and take samples, paying a reasonable price for the same;—obstrusting, penalty 20l.
- Maker thereof, receiving starch in papers unstamped, or loose starch, or scrapings, forfeits the same, and 10s. a pound.
- Maker thereof, keeping more than 28 lb. of starch in an unentered place, forfeits the same, and 50l.
- Maker thereof, may keep hair powder, or any quantity of starch taken out of the papers, without incurring the forfeiture and penalty for having unstamped starch in his custody.
- Maker thereof, or dealer therein, having in his custody any hair powder mixed with alabaster, plaister of Paris, whiting, lime, &c. forfeits 20l.
- Maker thereof, or dealer therein, having in his possession any alabaster, plaister of Paris, talk, chalk, whiting, lime, or other materials (except starch) for making, mixing, or counterfeiting hair powder, forfeits 10l.
- Maker thereof, assaulting or hindering officer in the execution of his duty, forfeits 50l.
- Mixed with alabaster, whiting, lime, or the like, is forfeited, and the dealer therein who mixed it, forfeits 50l.
- Mixed with alabaster, whiting, lime, or the like, and offered to sale, is forfeited, and 20l.
- Mixed with alabaster, talk, plaister of Paris, whiting, lime, or other like ingredient, and used or sold so mixed, is forfeited, and 50l.
- Found on board ship or vessel, or carrying in cart or waggon, there being good reason to suspect it was made in a private workhouse, or clandestinely imported or reloaded, is forfeited, together with horses and package; and 5l. per cwt. unless proved to have paid duty.

HAMBURGH.

- Hungary wine may be imported from thence.

HARBOURING, *vide alfo* SMUGGLER, PROHIBITED-GOODS, UNCUSTOMED-GOODS.

- Keeping, or concealing, prohibited, run, or uncustomed goods, knowingly, subjects the party to the forfeiture thereof, and treble value.
- Keeping, or concealing, candles, soap, or starch unlawfully imported, subjects the party to the forfeiture thereof, and 50l. per cwt.

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29 Geo. III.	59	1 4	1026 1027
29 Geo. III.	68	51	1051
26 Geo. III.	40	19	842
27 Geo. III.	31	24	975
20 Geo. II.	10	11	376
16 Geo. III.	34	1 2	599 600
4 Geo. II.	14	5	302
4 Geo. II.	14	6	302
4 Geo. II.	14	7 9	303 303
26 Geo. III.	51	24	854
26 Geo. III.	51	24	854
26 Geo. III.	51	13	849
4 Geo. II.	14	7	303
4 Geo. II.	14	8	303
26 Geo. III.	51	26	855
10 Q. Ann.	26	31	176
4 Geo. II.	14	5	302
10 Q. Ann.	26	31	176
12 Q. Ann.	9	20	202
4 Geo. II.	14	3	301
1 Q. Ann.	12	112	98
11 Geo. I.	30	16	270
23 Geo. II.	21	32	385

HARBOURING, *continued*.

— Or knowingly concealing smugglers, required to surrender by an order of council, is felony and transportation if convicted within one year.

HAWKERS, *vide* TEA, TOBACCO, SNUFF, SPIRITS.

HOGSHEAD.

— Of wine, to contain 63 gallons.

HIDES, *vide* CURRIER, LEATHER, TANNER, TAWER, OIL-DRESSER.HONEY, *vide also* BEER, DISTILLER.

— Not to be used in beer, by brewer, victualler, &c. on forfeiture of 20 l.

— Not to be used in brewing beer, on forfeiture of the beer, and 100 l.

— Not to be used in brewing beer; nor above 10 lb. to be had in the custody of brewer, on forfeiture of 100 l.

— Not to be used by corn distiller in preparing wash, or extracting low wines or spirits; nor above 10 lb. to be had in his custody, on forfeiture of 100 l.

HOPS.

— The duty attaches on such as grow in Great Britain, and are cured and made fit for use.

— Planter, or grower thereof, must on or before the first of August in every year, give notice in writing, and at the next office of excise, of all hop grounds, and of the parish or place wherein the same lie, on penalty of 40 s. an acre;—officer must enter such notice in a book to be kept for that purpose.

— Planter, or grower thereof, not to make use of any out, storehouse, or kiln, for curing or keeping hops, without notice, on forfeiture of 50 l.

— Planter, or owner thereof, must permit officer, at all times by day (and night with constable) to enter and view hops;—obstructing, penalty 20 l.

— Planter, or owner thereof, must bring the same to the entered out, to be cured and bagged, on forfeiture of 5 s. per lb.

— Planter, or owner thereof, may put the same into casks as well as bags.

— Planter, or owner thereof, must give notice, in writing, to officer, before beginning to bag or cask, in the first week 24 hours, and for the remainder of the season 48 hours, on forfeiture of 50 l.

— Planter thereof, or others, endeavouring to commit a fraud by using the same bag, with the officer's mark thereon, twice, or oftener, forfeits 40 l.

— The bags or pockets must be weighed, and the tare, with the planter's name, abode, and the date of the year, must be marked thereon by the excise officer when he attends the bagging, and before any hops are put therein, on forfeiture of 5 l.;—officer marking the weight on any bag before he has weighed the same, forfeits 40 s.

— Planter, or other, forging, counterfeiting, altering, or wilfully obliterating the mark put by excise officer on the bags or pockets, forfeits 10 l. or in default of payment, may be imprisoned six months.

— Planter, or owner thereof, removing hops before bagged and weighed, and the duty ascertained (unless the officer having had notice, neglects to attend) forfeits 50 l.

— Planter, or owner thereof, fraudulently hiding or concealing, forfeits 20 l. and the hops.

— Planter, or owner thereof, must give notice, in writing, of the precise time of weighing, in the first week 24 hours, and for the remainder of the season 48 hours, before beginning, on forfeiture of 50 l.

A C T S.			
YEAR & REIGN.	§	§	§
19 Geo. II.	34		370
24 Geo. III.	47	1	782
5 Q. Ann.	27	17	105
12 Q. Ann.	2	32	192
1 W. & M.	24	17	54
10, 11 W. III.	21	34	90
23 Geo. III.	70	24	730
9 Q. Ann.	12	1	136
9 Q. Ann.	12	67	137
9 Q. Ann.	12	8	137
9 Q. Ann.	12	15	139
9 Q. Ann.	12	9	137
6 Geo. I.	21	2728	235
9 Q. Ann.	12	10	138
6 Geo. I.	21	2527	234235
9 Q. Ann.	12	23	140
14 Geo. III.	68	1	586
14 Geo. III.	68	4	587
9 Q. Ann.	12	15	139
9 Q. Ann.	12	15	139
6 Geo. I.	21	2527	234235

HOPS, *continued.*

	A C T S.			
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Planter, or owner thereof, must keep just scales and weights, and permit the officer to use the same, on forfeiture of 20 l.	6 Geo. I.	21	26	235
Planter thereof, fraudulently using false, unjust, or insufficient weights and scales in weighing his stock, forfeits 100 l.	10 Geo. III.	44	1	569
Planter thereof, using any false or insufficient scales or weights, such scales and weights are forfeited, and may be seized by the officer.	28 Geo. III.	37	15	993
Planter thereof, putting any substance into his stock to be weighed, whereby the officer may be prevented from taking a true account; or forcibly obstructing, or using any art or contrivance to prevent or impede the officer in taking a true account, forfeits 100 l.	26 Geo. III.	77	8	916
Ten per cent. of the weight to be allowed on every bag or pocket thereof, for tare.	9 Q. Ann.	12	13	138
The true weight thereof, deducting ten per cent. for tare, to be entered by the officer in his book, and marked on the bag or cask.	9 Q. Ann.	12	11	138
Planter thereof, entitled, on demand, to a copy of the officer's return.	6 Geo. I.	21	28	235
	9 Q. Ann.	12	11	138
The duty thereon, must be paid within six months after cured, and put into bags or casks, on forfeiture of double duty.	9 Q. Ann.	12	1	136
			14	139
	6 Geo. I.	21	28	235
In the custody of the owner, or others for him, chargeable for duties in arrear, and penalties.	9 Q. Ann.	12	19	140
	28 Geo. III.	37	21	996
Pickers thereof, or others, privately conveying away hops to evade the duty and defraud the owner, forfeits 5 s. per lb. to be adjudged by one justice, who, for want of distress, may commit the offender to be whipt, and kept to hard labour for one month.	9 Q. Ann.	12	18	139
Pickers thereof, detected in privately conveying away hops, may be apprehended by officer, and carried before a justice of the peace;—obstructing officer, penalty 5 l. or for want of distress may be committed, whipt, and kept to hard labour one month.	9 Q. Ann.	12	18	139
Not to be mixed with any drug or ingredient to alter the colour or scent, on forfeiture of 5 l. per cwr.	7 Geo. II.	19	2	312
Planter or others obstructing officer in the execution of his duty, forfeits 20 l.;—beating or abusing officer, 5 l. or in default of payment may be committed to prison for one month, and whipped.	9 Q. Ann.	12	15	139
			18	139
The only bitter ingredient allowed to be used in brewing beer or ale for sale, on penalty of 20 l.	9 Q. Ann.	12	24	140
The penalties relating to marking the bags may be recovered before one justice, and a moiety thereof is to be paid to the poor; but the prosecution must be commenced within six months.	14 Geo. III.	68	3	586
			5	587
Officers employed to charge the duty thereon, must take the oath of office.	9 Q. Ann.	12	12	138
No drawback of the duty on exportation, except to <i>Ireland</i> .	26 Geo. III.	5	1	829
			6	831
For which the duties have been charged, being exported to <i>Ireland</i> from the lawful quays, in lawful hours, under the prescribed rules and regulations, are entitled to a drawback of the duty.	26 Geo. III.	5	1	829
			6	831
No entry thereof for exportation to be allowed, nor any debenture made out, but in the name of the real owner; unless a corporation, or company trading by joint stock; or that the owner do not reside at the port of exportation; and in those cases an agent may be employed.	26 Geo. III.	40	18	841
Intended for exportation to <i>Ireland</i> , six hours notice must be given to the officer, of the time and place of shipping, the name of the ship, and master, and the port to which they are to be exported.	26 Geo. III.	5	1	829
			2	830

HOPS, *continued*.

	A C T S.			
	YEAR & REIGN.	Chap.	Sec.	Page.
Intended for exportation to <i>Ireland</i> ;—the officer, upon due notice, must attend the shipping, and take an account, from the mark on the package, of the weight, tare, planter's name and abode, and year of growth.	26 Geo. III.	5	1 2	829 830
Before shipped for <i>Ireland</i> , the exporter must give security for the due exportation thereof, in treble the value of the duty to be drawn back.	26 Geo. III.	5	2	830
The exporter thereof to <i>Ireland</i> must, before the shipping, make oath that he believes the duties have been duly charged.	26 Geo. III.	5	2	830
Not to be carried or put on board ship for exportation, but by the officers of the revenue, or persons licensed by the commissioners of the customs.	26 Geo. III.	40	20	842
On the exportation thereof, unless where an agent can lawfully be employed, the owner must make oath to his property, and that the goods have been fairly exported, and not reloaded;—and if he has not a right to the drawback, he must acknowledge, in writing, at the time of passing his entry, whose property it is:—By 27 Geo. III, c. 31, oath may be administered by the officers of excise.	26 Geo. III. 27 Geo. III.	40 31	18 25	841 975
The exporter thereof to <i>Ireland</i> , not to have a debenture until one month after he shall have delivered to the officer a paper, containing the quantity of hops, the name of the ship, and master, and the port to which exported; and made oath that the duties on the hops described therein have been paid.	26 Geo. III.	5	2	830
Unshipped, landed, or put into any other ship or vessel, after shipped for exportation, and security given, or tendered, are forfeited, over and above the penalty of the bond.	26 Geo. III.	5	4	831
Foreign, not to be landed in Great Britain, before entry made, and duty paid, on forfeiture thereof, and of the ship or vessel, and also 5 s. per pound weight.	7 Geo. II.	19	1	311
Foreign, landed without entry, and payment of duty, forfeited, and to be burnt within 10 days after condemnation.	7 Geo. II.	19	1	311
Foreign, not to be rebagged in British bagging, for the purpose of sale, or exportation, on forfeiture of 10 l. per cwt.	9 Q. Ann.	12	23	140
HORSES, <i>vide alfo</i> HORSES and CARRIAGES.				
Employed in removing starch or hair powder privately made, or clandestinely imported, are forfeited.	4 Geo. II.	14	3	301
HORSES and CARRIAGES.				
Employed in removing foreign <i>candles, soap, or starch</i> , landed without entry, and payment of duty, are forfeited.	23 Geo. II.	21	31	385
Employed in removing <i>candles, soap, or starch</i> , reloaded after shipped upon drawback, are forfeited.	23 Geo. II.	21	31	385
Employed in carrying <i>coffee, tea, or cocoa nuts</i> , unlawfully imported, are forfeited.	10 Geo. I.	10	27	259
Employed in removing <i>paper, pasteboard, &c.</i> not taken account of by the officer, or paper unstamped, are forfeited.	21 Geo. III.	24	16	682
Employed in removing <i>rum</i> reloaded after shipped as merchandize, are forfeited.	33 Geo. II.	28	10	457
Employed in removing <i>rum</i> reloaded after shipped as stores, are forfeited.	28 Geo. III.	37	18	995
Employed in removing <i>British spirits</i> without permit, are forfeited.	23 Geo. III.	70	15	726
Employed in removing <i>British</i> , raw, rectified, or compounded <i>spirits</i> under an illegal, or false description, are forfeited.	26 Geo. III.	73	41	900
Employed in removing <i>spirits</i> above one in six under hydrometer proof, made by George Bishop of <i>Maidstone</i> , are forfeited.	28 Geo. III.	46	65	1016
Employed in removing <i>British spirits</i> , by land, from England to Scotland, and <i>vice versa</i> , are forfeited.	28 Geo. III.	46	59	1014
Employed in removing <i>British spirits</i> , reloaded after shipped as merchandize, or stores, are forfeited.	33 Geo. II.	9	10	449

HORSES and CARRIAGES, *continued*.

	A C T S.			Page.
	YEAR & REIGN.	Cha.	Sect.	
Employed in removing more than one cask of any sort of <i>foreign spirits</i> , to one and the same person, and at the same time, are forfeited, unless the casks contain 60 gallons each.	23 Geo. III.	70	3 5	721
Employed in removing <i>foreign spirits</i> in casks under 60 gallons, in the night between the hours specified in this statute, whether with or without permit, are forfeited; except known stage coaches, waggons, &c. that usually travel in the night.	23 Geo. III.	70	6	722
Employed in removing more than 28 pounds of <i>starch</i> , without the word "Starch" marked in large legible letters on the package, are forfeited.	24 Geo. III.	48	4	794
Employed in removing <i>starch</i> not legally stamped, (except loose, not exceeding 28 pounds) are forfeited.	26 Geo. III.	51	13	849
Employed in removing above six pounds of <i>tea</i> , from any place without to any place within the bills of mortality, whether with or without permit (except returned tea) are forfeited.	27 Geo. III.	31	23	974
Employed in removing any quantity of <i>tea</i> , from any place without to any place within the bills of mortality, whether with or without permit (except returned tea) are forfeited.	21 Geo. III.	55	20 24	695 696
Employed in removing <i>tea</i> , above six pounds, in the night between the hours specified in this statute, whether with or without permit, are forfeited; except known stage coaches, waggons, &c. that usually travel in the night.	22 Geo. III.	68	21 24	713
Employed in removing <i>tobacco stalks</i> , or <i>stems</i> , illegally imported, are forfeited.	21 Geo. III.	55	26	697
Employed in removing unmanufactured <i>tobacco</i> , with or without permit, in any other than the original packages, with the original marks and numbers; or after having been previously twice removed (except samples;—and by 30 Geo. III, c. 40, except in quantities of 200 lb. from the manufacturer's to the mill) are forfeited.	5 Geo. III.	43	4	510
Employed in removing four pounds, or upwards, of <i>tobacco</i> , or two pounds, or upwards, of <i>snuff</i> ; or <i>tobacco stalks</i> , <i>Spanish</i> , <i>stalk flour</i> , or <i>snuff work</i> , exceeding two cwt. without permit, are forfeited.	29 Geo. III.	68	114	1085
Employed in removing <i>tobacco</i> or <i>snuff</i> under a description not conformable to law, or under a false description, are forfeited.	30 Geo. III.	40	25	1135
Employed in removing <i>tobacco stalks</i> , <i>Spanish</i> , or <i>stalk flour</i> , in quantities not exceeding 200 lb. with or without permit, are forfeited.	29 Geo. III.	68	110	1081
Employed in removing <i>tobacco</i> or <i>snuff</i> from without, to within the limits of the chief office, or from without to within any enumerated port, or within two miles thereof, are forfeited;—but not to extend to tobacco or snuff sent from the mill to the manufacturer, or returned, under the legal rules, to the person from whom sent; nor to <i>snuff</i> sent for sale by the manufacturer, nor (by 30 Geo. III, c. 40,) to <i>tobacco stalks</i> stripped from the leaf, by the person sending the same.	29 Geo. III.	68	113	1083
Employed in removing <i>tobacco</i> or <i>snuff</i> from without, to within the limits of the chief office, or from without to within any enumerated port, or within two miles thereof, are forfeited;—but not to extend to tobacco or snuff sent from the mill to the manufacturer, or returned, under the legal rules, to the person from whom sent; nor to <i>snuff</i> sent for sale by the manufacturer, nor (by 30 Geo. III, c. 40,) to <i>tobacco stalks</i> stripped from the leaf, by the person sending the same.	29 Geo. III.	68	114	1085
Employed in removing <i>tobacco</i> or <i>snuff</i> from without, to within the limits of the chief office, or from without to within any enumerated port, or within two miles thereof, are forfeited;—but not to extend to tobacco or snuff sent from the mill to the manufacturer, or returned, under the legal rules, to the person from whom sent; nor to <i>snuff</i> sent for sale by the manufacturer, nor (by 30 Geo. III, c. 40,) to <i>tobacco stalks</i> stripped from the leaf, by the person sending the same.	29 Geo. III.	68	119 120 121 122	1089 1090 1090 1091
Employed in removing <i>tobacco</i> , above four pounds, <i>snuff</i> above two pounds, or any quantity of <i>tobacco stalks</i> , <i>snuff work</i> , or <i>stalk flour</i> , in the night between the hours specified in this statute, whether with or without permit, are forfeited; except known stage coaches, waggons, &c. that usually travel in the night.	30 Geo. III.	40	26	1136
Employed in removing <i>tobacco</i> , above four pounds, <i>snuff</i> above two pounds, or any quantity of <i>tobacco stalks</i> , <i>snuff work</i> , or <i>stalk flour</i> , in the night between the hours specified in this statute, whether with or without permit, are forfeited; except known stage coaches, waggons, &c. that usually travel in the night.	29 Geo. III.	68	123	1091
Employed in removing <i>tobacco</i> , <i>snuff</i> , or <i>stalk flour</i> , from the mill to any other place than the premises of the manufacturer from whom sent, or in any less than the whole quantity, with the returns, &c. with or without permit, are forfeited.	29 Geo. III.	68	114	1085
Employed in removing <i>snuff work</i> , except from the entered premises, to be ground, are forfeited.	30 Geo. III.	40	29	1137
Employed in removing above three gallons of <i>foreign wine</i> without permit, are forfeited.	26 Geo. III.	59	34	872
Employed in removing <i>foreign wine</i> under a description not conformable to law, or under a false description, are forfeited.	26 Geo. III.	59	31 33	871

HORSES and CARRIAGES, continued.

	A C T S.			Page.
	YEAR & REIGN.	Chap.	Sec.	
Employed in removing or carrying <i>prohibited</i> , or <i>uncustomed</i> goods, are forfeited.	8 Q. Ann.	7	17	108
Employed in removing <i>brandy</i> , <i>rum</i> , or other <i>spirits</i> , subject to forfeiture, may be seized by officers of excise.	9 Geo. III.	6	1	565
Employed in removing <i>tea</i> , or <i>spirits</i> , without permit, may be seized by the officers of customs as well as excise.	24 Geo. III.	47	29	787
Seized for removing <i>tobacco</i> , <i>tobacco stalks</i> , or <i>snuff</i> , may be condemned in a summary way, by two justices.	5 Geo. III.	43	6	511
Seized for removing smuggled goods, may be proceeded against summarily, before two justices, either in London or the country.	8 Geo. I.	18	16 17	244 245
Seized by virtue of any law of excise may be condemned summarily, before two justices in the country, or the commissioners in London.	23 Geo. II.	21	37	387
Seized, for any cause of forfeiture, by the customs, may be proceeded against before the justices in a summary way, and their determination is final.	24 Geo. III.	47	30	787
Seized under the act of the 26 Geo. III, c. 59, (removing wine) may be restored by the commissioners of customs or excise, on such terms as shall appear reasonable, upon proof that the forfeiture arose without design of fraud; and the proprietor accepting the terms, cannot afterwards maintain an action for the seizure.	26 Geo. III.	59	63	883
Seized;—Though the claimant, on the trial of the information, obtain a verdict, he will not be entitled to costs, nor will any action lie against the seizing officer, if the judge shall certify probable cause.	23 Geo. III.	70	29	731
	26 Geo. III.	40	31	844
	26 Geo. III.	59	57	882
	28 Geo. III.	37	24	997
May be publicly sold, after condemnation by the justices, where the commissioners shall think proper.	12 Geo. I.	28	16	290

HOSPITAL, vide GREENWICH HOSPITAL.**HOURS, vide also NOTICE.**

For keeping open the excise office;—from eight till twelve, and from two till five:—But by 23 Geo. II, c. 26, office to be kept open from eight in the morning till two in the afternoon.	12 Car. II.	23	34	21
	12 Car. II.	24	48	31
	23 Geo. II.	26	12	389
For keeping open excise offices in the country, on market days,—from nine till twelve, and from two till five.	15 Car. II.	11	9 10	39
For removing foreign spirits in casks under 60 gallons;—between seven and five in winter, and five and seven in summer; except by known stages or waggons that usually travel, or boats, &c. that are navigated, in the night.	23 Geo. III.	70	6	722
For removing tea above six pounds;—between seven and five in winter, and five and seven in summer; except by known stages or waggons that usually travel, or boats, &c. that are navigated, in the night.	21 Geo. III.	55	26	697
For removing tobacco above four pounds, or snuff above two pounds, or any quantity of tobacco stalks, snuff work, or stalk flour;—between seven and five in winter, and five and seven in summer; except by known stages or waggons that usually travel, or boats, &c. that are navigated, in the night.	29 Geo. III.	68	123	1091

HOVERING, vide SHIP.**HULL PORT.**

Officers of customs and excise may have lighted candles, secured in lanthorns, on board ships in the said port.	19 Geo. III.	48	4	636
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HUNDRED, vide INHABITANTS.**HYDROMETER.**

Clark's to be made use of for ascertaining the strength of spirits,—and the spirits to be deemed of the strength denoted thereby.	27 Geo. III.	31	17	971
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HYDROMETER PROOF.

Spirits, one in six under, to be reckoned at 7 lb. 13 oz. the gallon.	2 Geo. III.	5	24	471
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JERSEY, *vide* GUERNSEY.

JETSHAM, *vide* WRECK.

IMPORTER, *vide* FOREIGN-GOODS, FOREIGN-LIQUORS,
RUM, SPIRITS, TOBACCO, WINE, &c.

IMPRISONMENT.

	A C T S.			Page.
	YEAR & REIGN.	Cha.	Sect.	
— Offenders against the <i>excise laws</i> , for want of sufficient distress to answer the penalties, may be committed till satisfaction is made.	12 Car. II.	23	31	20
— Servant of <i>brewer</i> not paying the penalty of 20 s. per barrel for assisting to increase a guile, or lay off beer, may be imprisoned for three months.	12 Car. II.	24	45	27
— Servant of <i>brewer</i> or <i>viſtualler</i> not paying the penalty for assisting to use, or bring in sugar, honey, or melasses, may be imprisoned for three months.	8, 9 W. III.	19	2	76
— Servant of <i>corn diſtiller</i> not paying the penalty for assisting to use, or bring in sugar, melasses, or honey, may be imprisoned for three months.	22 Geo. III.	68	5	709
— Persons convicted of assisting in privately making <i>candles</i> , and not paying the penalty, may be imprisoned two months for the first offence, and four for the second.	10, 11 W. III.	21	34	90
— Persons convicted of assisting in a private <i>diſtillery</i> , and not paying the penalty, may be imprisoned six months for the first offence, and one year for the second.	23 Geo. III.	70	24	730
— Persons convicted of assisting in private <i>ſtarch works</i> , and not paying the penalty, may be imprisoned six months for the first offence, and one year for the second.	25 Geo. III.	74	31	827
— Persons convicted of assisting in private manufactories of <i>tobacco</i> or <i>ſnuff</i> , and not paying the penalty, may be imprisoned six months for the first offence, and one year for the second.	23 Geo. III.	70	14	725
— Persons forging, counterfeiting, altering, or obliterating the officer's marks on <i>hop bags</i> , and not paying the penalty, may be imprisoned six months.	24 Geo. III.	48	2	793
— Pickers of <i>hops</i> fraudulently conveying the same away, or persons obstructing officers in apprehending such offenders, may, for want of distress to levy the penalty, be imprisoned one month.	29 Geo. III.	68	96	1075
— Persons convicted of forging, or counterfeiting the <i>ſtamp</i> for marking <i>paper</i> in reams or bundles, may be imprisoned 12 months.	14 Geo. III.	68	4	587
— Persons taking out a <i>permit</i> without the special directions, in writing, of the dealer, out of whose stock the goods are to be removed, or his known servant, and not paying the penalty for such offence, may be imprisoned three months.	9 Q. Ann.	12	18	139
— Persons lurking within five miles of the coast or navigable river, apparently with an intent to assist in <i>ſmuggling</i> , and not giving satisfactory account of themselves, may be committed to prison.	21 Geo. III.	24	31	686
— Persons found assisting in unshipping <i>tea</i> , <i>ſpirits</i> , or other <i>uncuſtomed</i> or <i>prohibited</i> goods, may be committed by one justice till the next quarter sessions.	11 Geo. I.	30	10	268
— Persons to the number of two or more found armed or disguised, and passing with horse or carriage laden with more than six pounds of <i>run tea</i> , or five gallons of <i>run ſpirits</i> , may be committed by one justice till the next quarter sessions.	9 Geo. II.	35	18 19	324
— Persons assaulting or obstructing officers in seizing <i>tea</i> , <i>ſpirits</i> , or other <i>uncuſtomed</i> or <i>prohibited</i> goods, or who shall rescue, destroy, or damage such goods after seizure, may be committed by one justice till the next quarter sessions.	19 Geo. III.	69	8	653
— Persons apprehended under a judge's warrant, for assaulting or obstructing officers in the execution of their duty, or for forcibly rescuing run goods; and refusing to enter into a recognizance, with sureties for his appearance, may be committed to gaol.	19 Geo. III.	69	9	653
	19 Geo. III.	69	10	654
	26 Geo. III.	77	18	920

IMPRISONMENT, *continued.*

	ACTS.		
	YEAR & REIGN.	Ch	Ed
Persons convicted of assaulting or obstructing officer in the execution of his duty on shore, or within four leagues of the coast, may be imprisoned three years.	24 Geo. III.	47	15 781
Smugglers, and others, convicted of offences mentioned in the 8, 9, & 10 clauses of 19 Geo. III, c. 69, may be committed to hard labour in the house of correction, for not less than one, nor more than three years.	19 Geo. III.	69	12 654
Watermen, porters, or carmen, having in their custody (knowingly) run or prohibited goods, may, for want of distress to levy the penalty, be imprisoned three months.	9 Geo. II.	35	21 325
Persons knowingly buying or receiving smuggled goods, and not having sufficient to levy the penalty, may be imprisoned three months.	8 Geo. I.	18	10 242
Persons convicted of unshipping, landing, or removing foreign goods brought from the <i>Ile of Man</i> , or aiding therein, may be imprisoned six months.	12 Geo. I.	28	22 291
Persons convicted of dying or fabricating tea, or leaves in imitation thereof, or of selling, or having in custody; and not paying the penalty, may be imprisoned, not more than 12, nor less than six months.	17 Geo. III.	29	1 600 2 601 3 602
Persons convicted of selling beer, cyder, &c. without a justice's licence, for want of sufficient distress to levy the penalty, may, for the first offence, be imprisoned one month, for the second two, and for the third, till discharged by an order of the court of quarter sessions.	26 Geo. II.	31	12 411
Persons retailing spirits without licence, instead of being fined, may, at the option of the justices, be imprisoned.	17 Geo. II.	17	17 352
Persons convicted of retailing spirits without licence, and not paying the penalty, may be imprisoned two months.	16 Geo. II.	8	9 349
Persons convicted a second time of retailing spirits unlawfully may be committed to hard labour for three months.	24 Geo. II.	40	9 394
Persons convicted of hawking spirits, or selling the same in stalls, &c. may, for want of distress to levy the penalty, be imprisoned not less than one, nor more than three months.	6 Geo. II.	17	11 309
Persons convicted of hawking spirits, or selling the same in stalls, &c. and not paying the penalty, may be imprisoned two months.	9 Geo. II.	23	13 318
Persons convicted of carrying spirits into gaols, &c. and not paying the penalty, may be imprisoned, not exceeding three months.	24 Geo. II.	40	15 396
Master of ship, or other, assisting or conniving at the fraudulent landing of <i>British</i> spirits shipped as merchandize or stores, may be imprisoned six months.	33 Geo. II.	9	10 449
Master of ship, or other, assisting or conniving at the fraudulent landing of <i>rum</i> shipped as merchandize, may be imprisoned six months.	33 Geo. II.	28	10 457
Master of ship arrested for bringing more than 100 pounds of tea, or 100 gallons of spirits, and refusing to enter into recognizance (by 26 Geo. III, c. 77, by himself, and one other surety) for his appearance in the exchequer, may be committed to gaol.	19 Geo. III.	69	7 652
	26 Geo. III.	77	9 916
Master of ship landing foreign goods in the <i>Ile of Man</i> , which were entered for exportation to other parts, may be imprisoned six months.	12 Geo. I.	28	23 292
Persons hindering the saving a ship in distress, or defacing marks on the goods, and not making double satisfaction, may be committed to hard labour.	12 Q. Ann.	18	3 206
Persons taking false oath relative to the produce or shipping of British plantation coffee, may be imprisoned 12 months.	5 Geo. II.	24	5 307
Persons taking false oath relative to the produce or shipping of British plantation cocoa nuts may be imprisoned 12 months.	23 Geo. III.	79	9 742

IMPRISONMENT, *continued*.

- Manufacturers from *flax* or *cotton*, or their workmen or overseers, taking false oath to the book of entries of *sope* and *starch*, may, for first offence, be imprisoned six months.
- Persons convicted on the oaths of two witnesses, of offering or giving, or receiving *bribe*, for any matter relating to the excise, may, for want of sufficient distress to levy the penalty, be imprisoned three months.

INCREASE.

- Of a guile by *brewer*, after length declared, penalty 5 l. per barrel;—and servant assisting, forfeits 20 s. per barrel; or in default of paying, may be imprisoned three months.
- Of the number or size of *candles*, after declaration, penalty 10 l.:—By 11 *Geo. I.* c. 30, and 24 *Geo. III.* c. 11, penalty 50 l.
- Of the weight of *candles* by redipping after weighed by the officer, penalty 10 l.
- In the stock of a dealer in *cocoa*, *chocolate*, *coffee*, or *tea*, without notice and permit, is forfeited, and treble value.
- In the stock of a *distiller*, or dealer in *spirits*, without notice and permit, is forfeited.
- In the stock of a *retailer* of *spirits*, without notice and permit, is forfeited, and 20 l.
- In the stock of a *vintner*,—of *sweets*, without certificate, is forfeited, and 10 s. per gallon.
- In the stock of a *manufacturer* of, or dealer in *tobacco* or *snuff*, without notice and permit, is forfeited, and treble value.
- In the stock of a dealer in *foreign wine*, without permit, is forfeited.
- In the stock of a dealer in *cocoa*, *chocolate*, *coffee*, *spirits*, *sweets*, or *tea*, since the officer's last survey, whether mixed or unmixed, is forfeited, and 20 l.
- In the stock of a *distiller* for home consumption, since the officer's last survey, casting the whole at one to ten over hydrometer proof, is forfeited, and 50 l.
- In the stock of a *rectifier*, since the officer's last survey, casting the whole at one in three and three-fourths under hydrometer proof, is forfeited, and 50 l.
- In the stock of a *manufacturer* of, or dealer in *tobacco* or *snuff*, since the officer's last survey, except Scotch, in a certain proportion, by the moisture of the air, or snuff, by liquoring to a certain degree, is forfeited, and 20 l.
- In the stock of a *wholesale* dealer in *foreign wine*, since the officer's last survey, whether mixed or unmixed, is forfeited, and double value.
- In the stock of a *retailer* of *foreign wine*, since the officer's last survey, whether mixed or unmixed, is forfeited, and double value.

INDIA COMPANY, *vide* ARRACK, COFFEE, TEA.INDICTMENT, *vide also* ACTION, INFORMATION.

- For assaulting an officer of excise or customs, may be tried in any county.
- For any offence, made felony by any law of customs or excise, may be tried in any county.
- For any offence, declared a misdemeanour by 24 *Geo. III.* c. 47, (assaulting or obstructing officers) may be tried in any county.
- For any offence under the act of 5 *Geo. III.* c. 39, for restraining illicit trade to and from the *Ile of Man*, may be tried in any county in England.
- On the trial thereof, evidence that a person was reputed and acted as an officer, sufficient, without proving the commission or authority by which he was appointed, unless by other evidence the contrary shall appear.

ACTS.			
YEAR & REIGN.	Chap.	Sec.	Page.
23 Geo. III.	77	8	737
15 Car. II.	11	16	42
8, 9 W. III.	19	2	76
22 Geo. III.	68	5	709
10 Q. Ann.	26	106	182
11 Geo. I.	30	27	276
24 Geo. III.	11	9	745
10 Q. Ann.	26	106	182
10 Geo. I.	10	11	254
6 Geo. I.	21	13	228
9 Geo. II.	23	7	315
6 Geo. I.	21	22	232
29 Geo. III.	68	118	1089
26 Geo. III.	59	32	871
21 Geo. III.	55	29	698
26 Geo. III.	73	26 27	896
30 Geo. III.	37	3 5	1115
29 Geo. III.	68	106 107	1080 1081
30 Geo. III.	40	15	1133
26 Geo. III.	59	27	870
27 Geo. III.	31	6	968
9 Geo. II.	35	26	327
19 Geo. II.	34	5	371
24 Geo. III.	47	17	783
24 Geo. III.	47	17 15	783 782
5 Geo. III.	39	14	507
11 Geo. I.	30	32	278
26 Geo. III.	77	12	918

INDICTMENT, *continued*.

	A C T S.			
	YEAR & REIGN.	Ch.	Sec.	Page
Filed against any person for assaulting or obstructing an officer in the execution of his duty, or for forcibly refusing uncustomed or prohibited goods; the party may be apprehended by warrant of a judge of the King's Bench, and must enter into a recognizance with two sureties;—refusing, may be committed till he shall become bound, or be legally discharged.	26 Geo. III.	77	18	920
Preferred and brought to trial, against any one for the seizure of goods, ships, vessels, cattle, or carriages, though a verdict shall be given against the defendant, yet, if the judge shall certify probable cause, he is not to be fined above 1s.	19 Geo. II.	34	16	374
	23 Geo. III.	70	29	731
	26 Geo. III.	40	31	844
	26 Geo. III.	59	57	882
	28 Geo. III.	37	24	997
Cannot be brought to trial, for seizing goods, ships, vessels, cattle, or carriages, in cases where the judge, before whom the information is tried, shall certify probable cause.	19 Geo. II.	34	16	374
	23 Geo. III.	70	29	731
	26 Geo. III.	40	31	844
	26 Geo. III.	59	57	882
	28 Geo. III.	37	24	997
Cannot be brought to trial against the commissioners of excise, or justices of the peace, for regularly indorsing body warrants to apprehend offenders against the excise laws.	32 Geo. III.	10	2	1150

INDORSEMENT, *vide* BODY WARRANT.INFORMATION, *vide also* ACTION, INDICTMENT, LIMITATION, SUMMONS.

Before commissioners or justices, must be in the English tongue.	6 Geo. I.	21	23	233
Not to be commenced or prosecuted in any of his Majesty's courts, for any excise penalty or forfeitures, but in the name of the attorney general, or some officer.	12 Geo. I.	28	28	293
	14 Geo. III.	72	12	591
	26 Geo. III.	77	13	918
Must be laid within three months after offence committed, and the party must have notice, in writing, within one week.	1 W. & M.	24	16	53
	12, 13 W. III.	11	17	96
For using honey, sugar, or melasses, in <i>brewing beer</i> , must be laid within six months.	1 W. & M.	24	17	54
For lending <i>brewing utensils</i> , must be commenced within six months.	22, 23 Car. II.	5	10	47
For recovery of the duties on <i>malt</i> , must be commenced within five years.	12 Q. Ann.	2	19	189
For the penalty of double the value of <i>British spirits</i> sent to the buyer without permit, must be exhibited within 14 days.	26 Geo. III.	73	43	901
For <i>hauling</i> or selling <i>spirits</i> in the streets, or in stalls, &c. must be laid in one month.	6 Geo. II.	17	11	309
For condemning <i>starch</i> or <i>hair powder</i> seized on suspicion of being privately made, or clandestinely imported, must be laid within 10 days.	4 Geo. II.	14	3	301
For offences against the laws of excise, need not contain the names of the commissioners before whom it is exhibited.	1 Geo. II.	16	4	296
Against <i>coach-makers</i> for offences under the act relative thereto, must be exhibited on oath.	25 Geo. III.	49	9	801
Against <i>dealers</i> in <i>plate</i> without licence must be exhibited on oath.	31 Geo. II.	32	11	427
May be exhibited against the visible owner, occupier, or proprietor, of any shop or place, or against the principal manager, for excise duties and penalties.	18 Geo. II.	26	■	356
For the recovery of any penalty or forfeiture incurred under any excise law, may be stopped by the attorney general by <i>noli prosequi</i> .	26 Geo. III.	59	62	883
	26 Geo. III.	77	14	918
The hearing thereof, not to be proceeded on till the party accused is summoned.	12 Car. II.	23	31	20
	12 Car. II.	24	45	27
Not to be heard or determined by farmers of the excise.	16, 17 Car. II.	4	1	45
For offence committed, or forfeiture incurred, within the limits of chief office, to be heard and determined by the major part of the commissioners:—By 1 Geo. II, c. 16, may be heard and determined by any three commissioners.	12 Car. II.	23	31	20
	12 Car. II.	24	45	27
	1 Geo. II.	16	4	296

INFORMATION, *continued.*

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For offence committed, or forfeiture incurred in any county, town, &c. not within the limits of chief office, may be heard and determined by two justices residing near.	12 Car. II.	23	31	20
Must be heard and determined in the proper county.	12 Car. II.	24	45	27
For any offence against the laws of excise, may be heard and determined by the justices or commissioners within whose jurisdiction the offender is found.	15 Car. II.	11	22	44
For condemning unclaimed seizures of spirits, not to be proceeded on without notice;—in London, at the Exchange;—in the country, by proclamation at the next market town.	18 Geo. II.	26	13	358
For condemning unclaimed seizures of candles, soap, or starch, not to be proceeded on without notice;—in London, at the Royal Exchange;—in the country, by proclamation at the next market town.	5 Geo. III.	43	26	522
For the condemnation of a seizure;—the court to proceed to the merits, without entering into the form or manner of making thereof.	6 Geo. I.	21	21	232
On the trial thereof, evidence of the keeping an excise office, or that any person was reputed, and acted as an officer, sufficient, without proving the commission or authority by which he was appointed; unless, by other evidence, the contrary shall appear.	23 Geo. II.	21	33	385
For condemnation of exciseable goods seized;—on the trial thereof, proof of the payment of the duties lies on the claimer.	9 Geo. II.	35	34	330
For dying, or fabricating leaves in imitation of <i>tea</i> , or having the same in custody, on the trial thereof, the evidence of inhabitants of the parish to be admitted.	6 Geo. I.	21	24	234
Being delivered to persons in gaol, under a <i>capias</i> , must be pleaded to in one term, or judgement may go by default.	11 Geo. I.	30	32	278
For any offence made felony by any law of customs or excise, may be tried in any county.	26 Geo. III.	77	12	918
For assaulting an officer of excise or customs, may be tried in any county.	23 Geo. III.	70	35	732
For offence against the act 14 Geo. III. c. 68, relative to marking <i>hop bags</i> , to be laid within six months, and may be heard by one justice.	17 Geo. III.	29	7	603
For retailing spirits without licence, may be heard and determined by one justice though the offence committed within the limits of the chief office.	12 Geo. I.	28	27	292
For condemning vessels, boats, horses, or carriages, employed in removing <i>tobacco</i> or <i>snuff</i> , may be heard by two justices.	19 Geo. II.	34	5	371
For condemning foreign manufactured <i>leather gloves</i> seized in the country (the value not exceeding 20 l.) may be heard and determined by two justices.	9 Geo. II.	35	26	327
Against mayors, &c. for not regulating and marking alehouse measures, must be laid in 30 days, and may be heard and determined by one justice.	14 Geo. III.	68	3	586
For offences against the laws relative to <i>leather</i> , where cognizable by the justices, not to be prosecuted in any of the courts at Westminster.		5		587
For offences against the act of 9 Q. Ann. c. 12, (<i>hops</i>) not to be prosecuted at Westminster.	24 Geo. II.	40	7	392
Against a revenue officer, or the owner of foreign goods, for collusive seizure, must be prosecuted in the courts at Westminster.	5 Geo. III.	43	6	511
For the pecuniary penalties, under the act prohibiting the importation of foreign manufactured <i>leather gloves</i> , must be prosecuted in the courts at Westminster.	6 Geo. III.	19	2	538
Against justices, for granting beer licence without taking a recognizance, must be prosecuted in the courts at Westminster.	11, 12 W. III.	15	6	94
	9 Q. Ann.	11	47	134
	9 Q. Ann.	12	26	141
	5 Geo. I.	11	24	224
	6 Geo. III.	19	6	539
	26 Geo. II.	31	6	409

INFORMATION, continued.

For recovery of the penalty incurred by the insurer or insured of prohibited or uncustomed goods, must be laid within 12 months, and in the exchequer.

For the seizure of goods, ships, vessels, cattle, or carriages, though on the trial thereof a verdict should be found for the claimant, he is not entitled to any costs, if the judge shall certify probable cause; nor is the seizing officer, in that case, liable to any action, indictment, &c.

Being filed against any person for assaulting or obstructing an officer in the execution of his duty, or for forcibly rescuing uncustomed or prohibited goods, the party may be apprehended by warrant of a judge of the King's Bench, and compelled to enter into a recognizance with two sureties.

INFORMER, vide also FORFEITURE, PENALTY, REWARD.

To have one fourth of penalty after charges of recovery are deducted.

To have one moiety of penalty.

Against an unlawful retailer of spirits, in case of conviction, entitled to a reward, not exceeding 5*l.* though the penalty adjudged cannot be levied.

Against gaoler, constable, &c. for suffering smugglers to escape, is entitled to the whole of the penalty.

INHABITANTS.

Of parish, may be admitted as evidence on the hearing of informations for offences against the 17 *Geo. III. c. 29*, relative to dying or fabricating leaves in imitation of tea.

Of the hundred, &c. may be sued (according to the rules prescribed) by officers wounded in seizing prohibited or uncustomed goods; and by officers from whom such goods shall be rescued, and may be compelled to make amends, not exceeding 100*l.* for officers killed,—40*l.* for officers wounded—and 200*l.* for goods rescued;—not so, if the offender is apprehended and convicted within six months.

INNKEEPER, vide also ALEHOUSE-KEEPER, BEER, RETAILER of SPIRITS, VICTUALLER.

May compound for the duty on beer.

Not to keep any private cellar or storehouse for laying beer, &c. on forfeiture of 50*l.*

Must permit gager, on request (if at night with constable) to enter and take account of commodities made, or making;—refusing, may be forbid to send out.

Must permit officer, on request, to enter his premises, and taste drink from common brewer;—refusing, penalty 5*l.*

Must make monthly entry at the proper excise-office, of beer, cyder, or other liquors, made or retailed, on forfeiture of 20*s.* or 5*l.*

Must pay duty within a month after entry is or ought to be made, on forfeiture of double duty.

Mixing strong beer or worts with small beer or worts, or with water after gaged, penalty 50*l.*

Mixing *table beer* with strong, or small beer or worts, or with water, after gaged, penalty 50*l.*

Must sell beer in stamp measures, regulated by the standard ale quart, or pint, on forfeiture of not less than 10*s.* nor more than 40*s.*

Selling in unstamped measures, or refusing to give the numbers thereof, cannot detain any thing for his reckoning.

Not to act as a justice of peace in excise cases.

Not to act as a justice in any matter relating to the laws which concern makers of, or dealers in spirits.

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26 Geo. III.	77	18	920
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2 Geo. III.	14	2	476
22 Geo. III.	68	6	709
11, 12 W. III.	15	1	92
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INNKEEPER, <i>continued</i> .				
— Though a justice of peace, is not to grant a beer licence to any person whatever.	26 Geo. II.	13	12	406
INSPECTOR.				
— Of the accounts of warehouse-keepers of coffee, tea, and cocoa nuts, to be appointed by the commissioners.	10 Geo. I.	10	29	259
INSURER, <i>vide also</i> AUCTIONEER, INSURING.				
— Of goods damaged by fire, and sold by auction for his account, must certify, at the foot of the catalogue, that the goods were really sold for his benefit.	19 Geo. III.	56	17	649
INSURING, <i>vide also</i> INSURER.				
— To deliver smuggled or prohibited goods, penalty 500 l.	4 W. & M.	15	14 15	62
— To deliver uncustomed or prohibited goods;—the first informer, whether the insurer or insured, exonerates himself, and is entitled to a moiety of the penalty recovered.	4 W. & M.	15	16	62
— The delivery of uncustomed or prohibited goods;—the penalty for that offence recoverable in the exchequer only.	4 W. & M. 8 & 9 W. III.	15 36	17 2	63 81
— Goods to be unlawfully carried to, or landed in the <i>Isle of Man</i> , or to be brought from thence into Great Britain, penalty 500 l.	5 Geo. III.	39	15	508
— To carry goods unlawfully to, or bring them from the <i>Isle of Man</i> ;—the first informer, within six months, whether the insurer or insured, exonerates himself, and is entitled to a moiety of the penalty recovered.	5 Geo. III.	39	15	508
INWARDS, <i>vide also</i> ENTRY, REPORT, SHIP.				
— Ships or vessels inwards, to come directly to the place of unloading, and make report:—By 26 Geo. III, c. 40, report must be made within 24 hours after arrival.	13, 14 Car. II. 26 Geo. III.	11 40	2 11	33 837
— Tobacco ships or vessels, on their arrival at any enumerated ports, to come directly to the place of mooring, and then to make report.	29 Geo. III.	68	24 25	1039 1040
— Ships or vessels arriving, though in ballast, must make report, and answer questions, on oath, relative to voyage and navigation, if called upon by the customs.	24 Geo. III.	47	26	786
JOURNEYMEN, <i>vide also</i> RETAILER of SPIRITS.				
— Their wages paid in, or stopt on account of spirits delivered, makes the master a retailer, and subjects him to the penalty of 20 l.	9 Geo. II.	23	11	317
IRELAND.				
— British corn spirits exported thither (beer is excepted by 27 Geo. III, c. 31);—the bounty not payable till a certificate is produced, testifying the landing.	26 Geo. III. 27 Geo. III.	40 31	19 24	842 975
— British corn spirits exported thither;—the bond may be cancelled on producing a certificate within six months, testifying the landing.	33 Geo. II. 2 Geo. III.	9 5	9 29	447 473
— Rum of the British plantations exported thither;—the bond may be cancelled on producing a certificate within six months, testifying the landing.	33 Geo. II.	28	3 4	455
— Tea exported thither;—the bond may be cancelled on producing a certificate within six months, testifying the landing.	33 Geo. II.	9	9	447
— Tobacco exported thither;—the debenture not to be paid until a certificate is produced, testifying the landing.	21 Geo. II.	14	1	377
— Manufactured tobacco exported thither;—the bond may be cancelled on producing a certificate within six months, testifying the landing.	8 Q. Ann.	13	18	117
— Foreign wine exported thither;—the bond may be cancelled on producing a certificate within six months, testifying the landing.	29 Geo. III.	68	136	1098
— No brandy, or other spirits, to be carried there from the <i>Isle of Man</i> , on any pretence whatever.	26 Geo. III.	59	49	879
— No drawback or bounty to be allowed for any goods exported to that island.	5 Geo. III. 5 Geo. III. 29 Geo. III.	39 43 68	8 31 127	505 524 1093

ISLE of FARO.

— No coquet or clearance to be granted for exporting to that island goods which are prohibited to be worn or used in Great Britain.

— To be included in the oath on debentures for goods exported, in cases where the exporter is to swear not to re-land in Great Britain or Ireland.

— Goods being landed there, which were entered for exportation to other parts, subjects the ship or vessel to seizure, and the parties concerned to the forfeiture of treble value, and the drawback or bounty, if any paid.

ISLE of MAN.

— No foreign goods whatever, except such as are of the growth, product, or manufacture of that island, to be brought from thence into Great Britain, nor within the limits of any port thereof, on forfeiture of the goods, and ship or vessel.

— Foreign goods, not of the product of that island, being brought from thence and unshipped or landed within the limits of any port in Great Britain, penalty 100*l.* or six months imprisonment.

— No brandy, or other spirits whatever, to be imported into Great Britain or Ireland from the said island, on forfeiture thereof, with the ship, &c.

— Foreign goods, though manufactured there (except linen) not to be imported into Great Britain.

— Ship or vessel arriving from thence with spirits, or other goods prohibited to be imported from the said island into Great Britain or Ireland, and being found at anchor, or hovering within three leagues, is forfeited, with the goods, &c.

— The inhabitants thereof, may import into Great Britain goods of the growth, product, or manufacture of the said island, (except beer, ale, spirits, or woollens) the master of the ship producing a certificate from the governor (by 20 *Geo. III.* c. 42, certificate of the chief officer of the revenue sufficient) making oath thereto, and paying the excise duty as for the like goods manufactured in Great Britain.

— Officer of the revenue there, granting false certificate to accompany goods to Great Britain, forfeits 50*l.* and is incapacitated.

— Counterfeiting or falsifying certificate to accompany goods from thence to England, or knowingly using such, penalty 100*l.*

— No foreign brandy, or other spirits, to be exported from the said island, or carried coastways there, but in ships of 100 tons, and casks of 60 gallons (except two gallons each for the seamen) on forfeiture of the goods, ship, &c.

— Wine not to be imported into, or exported from the said island, nor carried coastways there, except in ships of 100 tons, and casks of 25 gallons, on forfeiture of the goods, ship, &c.

— All goods carried coastways there, subject to the same securities, rules, regulations, penalties, and forfeitures, as goods so carried in Great Britain.

— No brandy, spirits, wine, tea, coffee, chocolate, tobacco, glass, &c. to be shipped for exportation from thence, on forfeiture of the goods, ship, tackle, &c.

— Ships or vessels in any bay, harbour, &c. belonging to the said island, may be boarded and rummaged, and goods unlawfully imported seized by officers of customs or excise.

— No tea, coffee, tobacco, brandy, or other spirits, to be imported into the said island, except shipped in England, and carried directly from thence, on forfeiture of the goods, ship, tackle, &c.

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ISLE of MAN, *continued.*

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— No glass manufactures to be imported into the said island, except shipped in Great Britain, and carried directly from thence, on forfeiture of the goods, ship, tackle, &c.	7 Geo. III.	45	7	551
— No brandy, or other foreign spirits, to be imported there, but such as shall be shipped in, and carried directly from Great Britain, on forfeiture of the goods, ship, &c.	5 Geo. III.	39	4	504
— Commissioners of customs may licence British subjects to export from England to the port of Douglas, in British ships, 50,000 gallons (by 20 Geo. III, c. 42, only 40,000 gallons) of British spirits,—30,000 gallons of British plantation rum,—20,000 lb. of bohea, and 5,000 lb. of green tea;—5,000 lb. of coffee—and 120,000 lb. of tobacco annually (by 29 Geo. III, c. 68, only 40,000 lb. of tobacco);—all which goods are to be exported under the like security, rules, and restrictions, as goods exported to Ireland; and for which the exporters are to be allowed the usual drawbacks and bounties.	7 Geo. III.	45	8	552
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	20 Geo. III.	42	6	667
	29 Geo. III.	68	51	1051
— No East India silks, or East India printed calicoes, nor cambricks or French lawns, to be exported to that island from Great Britain, on forfeiture thereof.	5 Geo. III.	39	2	504
— Rum or spirits shipped in the British American colonies, not to be carried to, or landed in the said island.	5 Geo. III.	39	5	504
— Foreign goods being landed there, which were entered for exportation to other parts, subjects the merchant to the forfeiture of the drawback, and to treble value of the goods; and the master of the ship to the same penalties, and six months imprisonment.	12 Geo. I.	28	23	292
— Persons unshipping, landing, or receiving goods, or assisting therein, contrary to the directions of the act of 5 Geo. III, c. 39, for restraining illicit trade to and from the said island, are liable to the same penalties as for the like offences committed in Great Britain.	5 Geo. III.	39	14	507
— Persons bribing, obstructing, or assaulting officers acting under the 5 Geo. III, c. 39, for restraining illicit trade to and from the said island, are liable to the same penalties as for the like offences committed in Great Britain.	5 Geo. III.	39	14	507
— Officers acting under the 5 Geo. III, c. 39, for restraining illicit trade to and from the said island, liable to the same penalties and disabilities for fraud, collusion, or corruption, as for the like offences committed in Great Britain.	5 Geo. III.	39	14	507
— Ship or vessel found in any bay, harbour, &c. or at anchor, or hovering within three leagues, and having goods prohibited to be imported into the said island, or to be exported from or carried coastways there, is forfeited, with the goods, &c.	5 Geo. III.	39	7	505
— Articles, though not forfeited, being found on board any ship liable to seizure for unlawfully importing goods into, or exporting from, the said island, may be carried to and warehoused in Great Britain, or Ireland, to be delivered to the owner, or his agent:—If not claimed in 20 days to be advertised, and may be sold in six months, or sooner if a perishable commodity:—Officer detaining such articles indemnified.	5 Geo. III.	39	10 11 12	506 506 507
— Insuring goods to be unlawfully landed there, or brought from thence into Great Britain, penalty 500l.	5 Geo. III.	39	15	508
— The insurer or insured, of goods to be unlawfully landed in, or brought from the said island, discovering the fraud within six months, exonerates himself, and is entitled to a moiety of the penalty that may be recovered.	5 Geo. III.	39	16	508
— Offences against the act of 5 Geo. III, c. 39, for restraining illicit trade to and from the said island, may be tried in any county in England.	5 Geo. III.	39	14	507
— Seizures made under the act of 5 Geo. III, c. 39, for restraining illicit trade to and from the said island, may be prosecuted in the courts of law there, or in the courts at Westminster, &c.	5 Geo. III.	39	9	505
	7 Geo. III.	45	23	553

ISLE of MAN, *continued*.

- Subpœna, issuing out of the courts at Westminster, and served on any defendant or witness in the said island, to appear on the trial of an information for any offence against the act of 5 Geo. III, c. 39, must be obeyed.
- His Majesty's receiver general of that island, or his deputy, must keep a register of excisable goods imported from England into the port of Douglas, and must transmit a quarterly account thereof to the customs in London.
- Foreign goods exported from Great Britain to that island, not to be allowed any drawback.
- To be added to the oath on debentures for foreign goods exported.
- To be added to the bond given for the exportation of East India silks, East India printed calicoes, &c.
- Ship or vessel sailing from Great Britain or Ireland for Africa, or for the King's dominions out of this realm, bond must be given to the customs by the master and another surety, not to take goods or merchandize at, or brought in a boat, &c. from the said island.

ISSUE GENERAL, *vide also* ACTION, INDICTMENT.

- May be pleaded by any one, prosecuted for any thing done in pursuance of excise acts.
- May be pleaded by officers of excise, in actions for any thing done in the execution, or by reason of their office.
- May be pleaded in all actions or prosecutions, for any thing done in pursuance of any law of customs or excise.
- May be pleaded by justices, or others, prosecuted for any thing done in pursuance of the retail spirit licence acts.

JUDGE, *vide also* ACTION, PROBABLE CAUSE, SMUGGLERS.

- Of the King's Bench, on affidavit that any person has assaulted or obstructed an officer in the execution of his duty, or rescued uncustomed or prohibited goods, may issue his warrant to apprehend the party, and oblige him to enter into a recognizance to answer for the offence.
- Of the King's Bench, before whom any person is charged with an offence against the 19 Geo. III, c. 35, (smuggling) must transmit the information taken on oath, with a certificate under his hand and seal, to one of the principal secretaries of state.
- Of the King's Bench, before whom any person is charged with an offence, made felony by 24 Geo. III, c. 47, s. 11, (smuggling) must transmit the information taken on oath, with a certificate under his hand and seal, to one of the principal secretaries of state.
- Before whom any seizure is brought, must proceed to the trial of the merits without enquiring into the fact, form, or manner, of making.
- Before whom an information for seizure of any goods, ships, vessels, cattle, or carriages shall be tried, may, if it shall appear reasonable, certify probable cause; and in that case, the claimant, though he have a verdict, is not entitled to costs, nor is the seizing officer liable to any action, indictment, &c.

JUDGEMENT, *vide also* APPEAL, CERTIORARI, INFORMATION.

- May go by default, against persons confined in gaol under capias, if they neglect to plead to information for the space of one term.
- Of the commissioners, on information for offences committed, may be executed by the warrant of any three commissioners, whether the same who heard the information or not.
- If affirmed, in case of appeal, appellant to pay double costs;—if reversed, he is entitled to double costs.

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JURISDICTION, *vide also* COMMISSIONERS of EXCISE, JUSTICES, INFORMATION, SUMMONS.

- Summary, given to commissioners, sub-commissioners, commissioners of appeal, and justices, in excise cases, }
 Summary, given to the justices, in the case of cattle, carriages, and boats, seized for any cause of forfeiture by the customs. }

JUSTICES, *vide also* COMPLAINT, INFORMATION, MITIGATION, SUMMONS, WARRANT.

- Informations, complaints, and proceedings before them, to be in the English tongue. }

- Residing near to the place where offence committed, are to hear and determine the same. }

- To meet once a month, or oftener if occasion require, to hear and determine excise cases. }

- May hear and determine informations, and issue process against any offender under the excise laws, who shall be found within their jurisdiction, though the offence may have been committed in another jurisdiction. }

- Upon complaint or information, to summon the party, and on appearance, or contempt, to examine the fact, and upon confession, or proof on oath, may convict. }

- May summons persons to give evidence, and such persons neglecting or refusing, forfeit 40s.:—By 7 & 8 W. III, c. 30, penalty 10l. }

- Their summons left at the usual residence, or with wife, child, or servant, or directed by right or assumed name, is sufficient. }

- On the hearing of informations for seizures, to proceed to the merits without enquiring into the fact, form, or manner of making thereof. }

- Neglecting, for the space of 14 days, to hear complaint, the sub-commissioners may hear and determine the same. }

- May administer oaths, and determine offences in respect to giving or taking bribes. }

- May mitigate penalty, but not to less than double duty, and officer's charges. }

- May mitigate penalty, but not to less than one fourth, and officer's charges. }

- May issue distress warrants for levying penalties, and sell the goods, if they are not redeemed in 14 days. }

- In warrant of distress for levying a penalty, to limit the time for sale, not less than four, nor more than eight days. }

- For want of sufficient distress, may imprison offenders till satisfaction be made. }

- On the hearing of information for condemning *coffee, tea, spirits*, &c. seized as being delivered into stock after the permit is out of force, may restore the goods, on proof that the late delivery was occasioned by unavoidable delay. }

- Two may hear and determine informations for offences against the *hide* acts. }

- Convicting under *hide* act, may issue warrants for levying penalties, and sell the goods, if not redeemed in six days. }

- May mitigate penalties for offences under the *hide* acts, but not to less than one fourth, and officer's charges. }

- Two, either in London or country, may hear and determine seizures of *boats*, &c. of 15 tons burthen, or of *horses* or *carriages* employed in unlawfully landing or removing smuggled goods. }

- Two may condemn vessels, boats, horses, or carriages, seized for removing *tobacco, tobacco-stalks, or snuff*. }

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7, 8 W. III.	30	24	73
11 Geo. I.	30	26	276
32 Geo. II.	17	2	432
5 Geo. III.	43	19	516
9 Geo. II.	35	34	330
12 Car. II.	23	31	20
12 Car. II.	24	45	27
15 Car. II.	11	16	42
12 Car. II.	23	32	21
12 Car. II.	24	46	29
22, 23 Car. II.	5	8	47
23 Geo. II.	21	38	388
12 Car. II.	23	31	20
12 Car. II.	24	45	27
27 Geo. II.	20	1	414
12 Car. II.	23	31	20
12 Car. II.	24	45	27
21 Geo. III.	55	28	698
9 Q. Ann.	11	36	131
9 Q. Ann.	11	36	131
9 Q. Ann.	11	37	131
8 Geo. I.	18	16	244
		17	245
5 Geo. III.	43	6	511

JUSTICES, *continued*.

	A C T S.			
	YEAR & REIGN.	Chap.	Sec.	Page.
Two may hear and determine information for condemning foreign manufactured <i>leather gloves</i> seized in the country, if the value does not exceed 20l.	6 Geo. III.	19	2	538
Two may hear and determine information for the condemnation of <i>cattle, carriages, and boats</i> , seized for any cause of forfeiture by the <i>customs</i> .	24 Geo. III.	47	30	787
Have no summary jurisdiction in the case of seizures of <i>spirits</i> for unlawful importation, exceeding 63 gallons.	6 Geo. I.	21	20	230
Not to proceed summarily for condemning unclaimed seizures of <i>spirits</i> without notice by proclamation at the next market town.	6 Geo. I.	21	21	232
Not to proceed summarily for condemning unclaimed seizures of <i>candles, soap, or starch</i> , without notice by proclamation at the next market town.	23 Geo. II.	21	33	385
Have the same jurisdiction with respect to the condemnation of <i>boats and vessels</i> under 15 tons, and of <i>horses and carriages</i> employed in removing <i>smuggled goods</i> , in London as in the country.	8 Geo. I.	18	17	245
One may convict persons found assisting in privately making <i>candles</i> ; and in default of payment of the penalty, may commit the offenders two months for the first, and four months for the second offence.	25 Geo. III.	74	31	827
One may convict persons found assisting in a private <i>distillery</i> , and in default of payment of the penalty, may commit the offenders, six months for the first, and one year for the second offence.	23 Geo. III.	70	14	725
One may convict persons found assisting in private <i>starch works</i> , and in default of payment of the penalty, may commit the offenders six months for the first, and one year for the second offence.	24 Geo. III.	48	2	793
One may convict persons found assisting in private manufactories of <i>tobacco or snuff</i> , and in default of payment of the penalty, may commit the offenders six months for the first, and one year for the second offence.	29 Geo. III.	68	96	1075
One may convict person of removing or buying <i>smuggled goods</i> , and may levy penalty, or for want of distress, commit offender for three months.	8 Geo. I.	18	10	242
One may, on the oath of one witness, convict of mixing ingredients with <i>hops</i> , to alter the colour or scent.	7 Geo. II.	19	2	312
One may convict <i>hop-pickers</i> of privately conveying away hops, and may levy penalty, or for want of distress, commit the offenders for one month.	9 Q. Ann.	12	18	139
One may convict and levy the penalty, or commit to prison, not exceeding three months, <i>watermen, porters, carmen, &c.</i> knowingly having in their custody run or prohibited goods.	9 Geo. II.	35	21	325
One may convict, upon the oath of one witness, for dying or manufacturing <i>tea, or leaves</i> in imitation thereof; or of offering to sale, or having the same in custody; and also of obstructing officer in searching for and seizing the same, under a warrant.	17 Geo. III.	29	1 2 3	600 601 602
To receive complaints of over charges by brewers, to hear witnesses, and upon due proof may relieve.	1 W. & M.	24	13	53
To receive complaint of overcharge by <i>auctioneer</i> , in case of sales becoming void for want of right or title, and to examine witnesses, and determine.—By 28 Geo. III, c. 37, complaint must be laid within 12 months, or within three months of the discovery of defect of title.	19 Geo. III. 28 Geo. III.	56 37	11 19	646 995
Two may receive proof, and grant relief in the case of <i>cyder</i> charged with the duties by 6 Geo. III, c. 16, and afterwards with the vinegar duty.	6 Geo. III.	14	16	535
Their proceedings in excise cases not to be superseded by certiorari.	12 Car. II. 12 Car. II. 22, 23 Car. II.	23 24 5	36 50 14	22 32 48

JUSTICES, *continued.*

	A C T S.			Page.
	YEAR & REIGN.	Cha.	Sect.	
— Their proceedings under hide act not to be removed by certiorari.	9 Q. Ann.	11	47	134
— Their judgement final, in case of appeal from the sub commissioners.	12 Car. II.	23	31	20
— Their judgement for the condemnation of spirits, where they have jurisdiction, final.	12 Car. II.	24	45	27
— Their judgement in the case of malt destroyed or damaged by fire or water, is final.	6 Geo. I.	21	20	230
— Their determination for offences relative to dying, or fabricating leaves in imitation of tea, is final.	6 Geo. I.	21	21	232
— Their judgement, in the case of claimed seizures of candles, soap, or starch, may be appealed from.	9 Geo. I.	3	37	248
— One, upon information on oath, may issue his warrant to peace officer, to apprehend and bring before him, hawkers of <i>spirits</i> .	17 Geo. III.	29	9	604
— To proceed to the examination of all persons brought before them for hawking <i>spirits</i> , though not apprehended by a peace officer.	23 Geo. II.	21	37	387
— One may hear complaint, if laid within a month, against persons hawking or selling <i>spirits</i> in booths, &c. and may levy penalty, or for want of distress, commit the offender for any time, not less than one, nor more than three months.	11 Geo. II.	26	4	339
— May convict persons of hawking <i>spirits</i> on his own view, or confession, or on the oath of a credible witness, and in default of payment of the penalty, may commit offender for two months.	11 Geo. II.	26	5	339
— One may commit for trial, persons brought before him for hawking <i>spirits</i> or <i>tea</i> .	6 Geo. II.	17	11	309
— One may commit for trial, persons brought before him for hawking <i>tobacco</i> or <i>snuff</i> .	9 Geo. II.	23	13	318
— Two to appoint the day and place for granting <i>beer</i> licences.	9 Geo. II.	35	20	325
— Granting <i>beer</i> licence without taking recognizance, and returning the same to the clerk of the peace, penalty 3l. 6s. 8d.	29 Geo. III.	68	124	1092
— Clerk not to take more than 2s. 6d. for providing licence for alehouse-keeper, on forfeiture of 5l.	26 Geo. II.	31	4	409
— Clerk may take an extra fee of 1s. of every alehouse-keeper, to be paid to the clerk of the peace for registering the recognizance.	26 Geo. II.	31	1	407
— Upon information of an alehouse-keeper having forfeited his recognizance, may summon him to appear at the next quarter sessions, and bind the informer also, in order that the offence may be tried by a jury.	9 Geo. II.	23	14	318
— Convicting any one of selling <i>beer</i> , <i>ale</i> , &c. without licence, to certify the same (according to the form prescribed) to the next quarter sessions.	24 Geo. II.	40	24	401
— Upon information of any person selling <i>beer</i> , &c. without a licence, may summon the party, and any other person to give evidence.	26 Geo. II.	31	5	409
— Suspecting persons of retailing <i>beer</i> or <i>spirits</i> without licence, may summon the excise officer, and examine him, upon oath, touching the entry of such persons.	26 Geo. II.	31	7	409
— Suspecting any person to sell <i>beer</i> or <i>cyder</i> without licence, may summon him, and also the officer of excise to produce his books, and give evidence; and may convict thereupon.	26 Geo. II.	31	13	412
— Two to licence persons as alehouse-keepers, inn-keepers, &c. before they can be licensed to retail <i>spirits</i> .	26 Geo. II.	31	10	411
	9 Geo. II.	23	20	319
	26 Geo. II.	31	9	410
	12, 13 W. III.	11	18	97
	9 Geo. II.	23	14	318
	16 Geo. II.	8	10	350
	19 Geo. II.	12	11	
			22	417

JUSTICES, *continued*.

	A C T S.			
	YEAR & REIGN.	Ch.	Sec.	Page.
Two to licence persons as alehouse-keepers, inn-keepers, &c. before they can be licensed to retail <i>sweets</i> to be drank in their houses.	10 Geo. II.	17	10	336
			11	337
	28 Geo. III.	37	32	999
	32 Geo. III.	59	9	1170
Two to licence persons as alehouse-keepers, inn-keepers, &c. before they can be licensed to retail <i>foreign wine</i> to be drank in their houses.	32 Geo. III.	59	9	1170
May convict of retailing spirits without licence, though the offence be committed within the limits of the chiet office.	24 Geo. II.	40	7	392
Acting in London, Westminster, or Southwark, to transmit monthly, to the clerk of the peace, a certificate of all persons by them convicted of retailing <i>spirits</i> illegally.	24 Geo. II.	40	17	397
Instead of levying the penalty on retailers of <i>spirits</i> without licence, may, if they think proper, commit offenders to prison.	17 Geo. II.	17	17	352
One may, by his warrant, commit retailers of <i>spirits</i> without licence, who neglect to pay the penalty.	16 Geo. II.	8	9	349
One may issue his warrant to levy the penalty incurred by retailer of <i>spirits</i> taking pledge for a debt.	24 Geo. II.	40	12	395
One may convict constable for neglecting to assist in executing the laws against retailers of <i>spirits</i> , and levy the penalty.	11 Geo. II.	26	7	341
One may hear and determine information against mayors, &c. for not regulating and marking <i>alehouse measures</i> .	11, 12 W. III.	15	6	94
One may, on oath of suspicion, issue his warrant to apprehend persons lurking within five miles of the coast, or a navigable river, for the purpose of <i>smuggling</i> , and may commit such persons for one month, if they do not give a satisfactory account of themselves.	9 Geo. II.	35	18 19	324
One, upon information on oath, may issue his warrant to apprehend persons, who, to the number of three together, have assembled armed, for the purpose of running or rescuing <i>prohibited or uncustomed goods</i> , and may commit such persons for trial.	9 Geo. II.	35	10	320
Two may commit offenders against the excise laws, found within their jurisdiction, on production of the distress warrant, and return thereof.	18 Geo. II.	26	13	358
	5 Geo. III.	43	26	522
One may indorse body warrant, to apprehend offenders against the excise laws, found within his jurisdiction, upon proof of the hand-writing of those who granted such warrant.	32 Geo. III.	10	1	1149
One may commit to gaol master of ship, who, being arrested for bringing more than 100 lb. of <i>tea</i> , or 100 gallons of <i>spirits</i> , in unlawful casks, shall refuse to enter into a recognizance, (by 26 Geo. III. c. 77, by himself and one other sufficient surety) for his appearance in the exchequer.	19 Geo. III.	69	7	652
	26 Geo. III.	77	9	916
One, must take and transmit to the King's remembrancer, the recognizance required to be entered into by masters of ships arrested for bringing more than 100 lb. of <i>tea</i> , or 100 gallons of <i>spirits</i> .	19 Geo. III.	69	7	652
	26 Geo. III.	77	9	916
One may commit for trial at the next quarter sessions, persons arrested for assisting in unshipping <i>tea</i> , <i>brandy</i> , or other <i>uncustomed or prohibited goods</i> .	19 Geo. III.	69	8	653
One may commit for trial at the next quarter sessions, persons assaulting, or obstructing officers in seizing <i>tea</i> , <i>spirits</i> , or other <i>uncustomed or prohibited goods</i> , or persons who shall rescue, destroy, or damage the same after seizure.	19 Geo. III.	69	10	654
One may commit for trial at the next quarter sessions, persons who, to the number of two or more, armed or disguised, shall be found passing with horse or carriage, laden with more than six pounds of run <i>tea</i> , or five gallons of run <i>spirits</i> .	19 Geo. III.	69	9	653
Before whom any person is charged with felonious offences against the 19 Geo. II. c. 35, (<i>smuggling</i>) must transmit the information on oath, with a certificate under his hand and seal, to one of the principal secretaries of state.	19 Geo. II.	34	2	369

JUSTICES, *continued.*

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	YEAR & REIGN.	Cha.	Sect.	
Before whom any person is charged with any offence made felony by 24 <i>Geo. III.</i> , c. 47; f. 11; (<i>smuggling</i>) must transmit the information taken on oath, with a certificate under his hand and seal, to one of the principal secretaries of state.	24 <i>Geo. III.</i>	47	12	780
For a county at large, may act for such county in any town within the same.	28 <i>Geo. III.</i>	49	4	1022
For two or more adjoining counties, may, if resident in one of them, act there for either, and the acts of such justices, and also those of the proper constables or other officers, in obedience thereto, are as valid as if done in the county to which they particularly relate.	28 <i>Geo. III.</i>	49	1	1021
One, in the case of wine seized for not being delivered within the time limited in the permit, may take recognizance of the party from whom seized, in double the value of the <i>wine</i> , to prove to the commissioners of excise within one month, that the delay was unavoidable; and may, in that case, direct the wine to be restored, and indorse the permit with further time to be in force.	26 <i>Geo. III.</i>	59	36	873
One may, on oath of suspicion, and within his jurisdiction, summon dealer in <i>tea, coffee, &c.</i> to attend and make oath to the truth of his entry books.	11 <i>Geo. I.</i>	30	12	269
One, may demand a sight of the clauses of the 24 <i>Geo. II.</i> , c. 40, directed to be hung up in <i>gaols, prisons, &c.</i> and the same not being shewn, may immediately convict the master of default.	24 <i>Geo. II.</i>	40	16	397
In sessions, on application to ascertain the damage done to <i>malt</i> by the sinking of any barge, and to settle and certify the proportion of duty to be repaid.	12 <i>Q. Ann.</i> 9 <i>Geo. I.</i>	2 3	14 35	187 247
In sessions, on application to ascertain the quantity of <i>malt</i> destroyed by fire or water, and to certify the duty to be repaid.	12 <i>Q. Ann.</i> 9 <i>Geo. I.</i>	2 3	27 35	191 247
In sessions, on application to ascertain the damage done to <i>paper, pasteboard, &c.</i> by the sinking of any barge, and to settle and certify the proportion of duty to be repaid.	21 <i>Geo. III.</i>	24	18	683
In sessions, to hear and determine offences against the act 1 <i>Jac. I.</i> , c. 22; <i>leather</i> .	1 <i>Jac. I.</i>	22	50	13
In sessions, may hear and determine appeals from sub-commissioners.	12 <i>Car. II.</i> 12 <i>Car. II.</i>	23 24	31 45	20 27
In sessions, may hear and determine appeals in <i>malt</i> cases, and their determination not to be set aside by certiorari.	12 <i>Q. Ann.</i>	2	37	193
In sessions, on appeals in respect to the <i>malt</i> or <i>leather</i> duties, to proceed to the merits, and may amend defects of form.	6 <i>Geo. I.</i>	21	10	226
In sessions, on appeal in <i>malt</i> cases, may award costs.	12 <i>Q. Ann.</i>	2	38	193
In sessions, their judgement final in case of appeal under the <i>plate licence acts</i> .	31 <i>Geo. II.</i>	32	11	427
In sessions, their judgement final in case of appeal under the act relative to <i>coachmakers</i> .	25 <i>Geo. III.</i>	49	9	801
In sessions, may commit <i>smugglers</i> , and others, convicted of offences against the 8, 9, & 10 clauses of 19 <i>Geo. III.</i> , c. 69, to hard labour, for not less than one, nor more than three years, unless approved as fit to serve his Majesty, in which case they may be adjudged to serve as soldiers or sailors.	19 <i>Geo. III.</i>	69	12 13	654
In sessions, adjudging that <i>smugglers</i> , or others, convicted of offences against the 19 <i>Geo. III.</i> , c. 69, should be delivered to serve as soldiers or sailors,—not being attended by officers to receive them, may adjourn to some future day, and give notice to officers of the army or fleet to attend.	19 <i>Geo. III.</i>	69	14	655
In sessions, delivering <i>smugglers</i> , or other offenders against the 19 <i>Geo. III.</i> , c. 69, to serve as soldiers or sailors, to cause the particulars to be entered in a book to be kept by the clerk of the peace, and a certificate thereof to be sent to the war office or admiralty.	19 <i>Geo. III.</i>	69	16	655
In sessions, to give the act for ascertaining alchouse-measures in charge to the grand juries.	11,12 <i>W. III.</i>	15	9	94

JUSTICES, *continued.*

	A C T S.			Page
	YEAR & REIGN.	Chap.	Sec.	
May command the assistance of constables, and others, for the preservation of a <i>ship</i> or <i>vessel</i> in danger.	12 Q. Ann.	18	1	204
Three, upon application, may put officer of customs in possession of unclaimed <i>stranded goods</i> .	12 Q. Ann.	18	2	205
Three, in case of dispute, to settle the quantum of reward to officers, and others assisting in the salving of <i>ships</i> in distress.	12 Q. Ann.	18	2	205
Two to award satisfaction to owners of <i>ships</i> in distress against persons impeding the salving, or defacing marks on goods; party not making satisfaction, may be committed for 12 months.	12 Q. Ann.	18	3	206
One, in the country, may, on oath of suspicion, grant warrant to search for and seize <i>brandy</i> , or <i>other spirits</i> , unlawfully imported.	11 Geo. I.	30	2	266
One, in the country, may, on oath of suspicion, grant warrant to search for and seize <i>candles</i> , <i>sepe</i> , or <i>starch</i> , fraudulently concealed.	23 Geo. II.	21	34	386
One may, on oath of suspicion, grant warrant to search for and seize <i>candles</i> or <i>sepe</i> privately making, or fraudulently lodged or concealed.	5 Geo. III.	43	20	516
One, in the country, may, on oath of suspicion, grant warrant to search for and seize <i>coffee</i> , <i>tea</i> , <i>cocoa nuts</i> , and <i>chocolate</i> , unlawfully imported.	10 Geo. I.	10	13	255
Two, in the country, may, on oath of suspicion, grant warrant to search, in the day-time, and with constable, for unstamped <i>printed calicoes</i> , <i>linens</i> , &c.	10 Q. Ann.	19	98	164
	14 Geo. III.	72	11	590
	25 Geo. III.	72	18	810
			24	812
Two, in the country, may, on oath of suspicion, grant warrant to search, in the day-time, and with constable, for unstamped <i>French</i> , <i>printed</i> , <i>painted</i> , or <i>stained</i> , <i>calicoes</i> , <i>linens</i> , or <i>stuffs</i> .	27 Geo. III.	31	15	971
One may, on oath of suspicion, grant warrant to break doors, &c. and search for and seize, concealed distillery, utensils, and materials.	10, 11 W. III.	4	7	84
One may, on oath of suspicion, grant warrant to search for and seize, private and concealed <i>stills</i> , <i>utensils</i> , <i>spirits</i> , and <i>wash</i> , for distillation.	23 Geo. III.	70	13	724
One, in the country, may, on oath of suspicion, grant warrant to search, in the day-time, and with constable, for unstamped <i>foreign printed</i> or <i>stained paper</i> .	32 Geo. III.	54	4	1165
One, in the country, may, on oath of suspicion, grant warrant to search, in the day-time, and with constable, for <i>unstamped printed</i> or <i>painted paper</i> .	26 Geo. III.	78	17	927
One, in the country, may, on oath of suspicion, that the proprietor, or other, intends to go into any bonded warehouse for <i>run</i> in the night, without the privity of the officer, grant warrant forcibly to enter such warehouse in the presence of a constable.	26 Geo. III.	77	16	919
One, within his jurisdiction, may, on oath of retailing spirits illegally, grant warrant to peace officer to search the offender's premises, and seize the <i>spirits</i> there found.	24 Geo. II.	40	9	394
One, upon information on oath, may grant warrant to search gaol, prison, or workhouse, for <i>spirits</i> kept therein.	24 Geo. II.	40	14	396
One may, on oath of suspicion, grant warrant to search for and seize <i>starch</i> privately making, or fraudulently lodged or concealed.	4 Geo. II.	14	4	301
One may, on oath of suspicion, grant warrant to search for and seize, <i>leaves</i> dyed or fabricated in imitation of <i>tea</i> .	17 Geo. III.	29	3	602
One, in the country, may, on oath of suspicion, grant warrant to search for and seize, <i>tobacco</i> and <i>snuff</i> fraudulently deposited or concealed.	29 Geo. III.	68	153	1105
One, in the country, may, on oath of suspicion, grant warrant to search for and seize <i>foreign wine</i> fraudulently deposited or concealed.	26 Geo. III.	59	42	875
Two may administer oaths of allegiance, supremacy, and office.	12 Car. II.	23	33	21
	12 Car. II.	24	47	31

JUSTICES, *continued.*

	A C T S.			Page.
	YEAR & REIGN.	Cha.	Secl.	
One may administer the oath of office to officers employed in charging the duty on <i>hops</i> .	9 Q. Ann.	12	12	138
To certify the taking of the oaths of office, &c. to quarter sessions.	12 Car. II.	23	34	21
May administer oath to artists, to ascertain the gage and content of <i>brewers</i> utensils.	12 Car. II.	24	48	31
Two (one being of the quorum) may determine what satisfaction shall be made to <i>distiller</i> by officer breaking ground, &c. and making unsuccessful search for private pipes.	15 Car. II.	11	7	39
Two may determine what satisfaction shall be made to <i>sope maker</i> by officer breaking ground, and making unsuccessful search for private pipes.	10, 11 W. III.	4	5	84
May admit to <i>bail</i> officers apprehended for wounding or killing smugglers opposing them in the execution of their duty.	17 Geo. III.	52	12	621
One may receive and examine complaint preferred within three months, against any officer of customs or excise, for not using his best endeavours to seize coffee, tea, or spirits, or detain offenders against 19 Geo. III, c. 69, and finding the complaint reasonable, may transmit the same to the respective commissioners.	9 Geo. II.	35	35	331
No commissioner, sub-commissioner, or farmer of excise; common brewer, or innkeeper, to act as a justice in excise cases.	19 Geo. III.	69	32	659
No distiller, or seller of spirits, to act as a justice in any matter touching the excise laws relating to retailers of spirits.	15 Car. II.	11	8	39
No distiller, brewer, innkeeper, or dealer in spirits, to act as a justice in matters relating to makers of, or dealers in spirituous liquors.	11 Geo. II.	26	8	342
If brewers, distillers, innkeepers, victuallers, maltsters, or sellers of spirits, not to grant a beer licence to any person whatever.	24 Geo. II.	40	22	400
If makers of glass, or concerned in the business thereof, not to act in matters relating to the duties on glass.	24 Geo. II.	40	22	400
If manufacturers of, or dealers in tobacco or snuff, or concerned in those trades, not to act in matters relating to the laws respecting those articles.	26 Geo. II.	13	12	406
If dealers in foreign wine, or concerned in trade as such, not to act in matters relating to the laws respecting that article.	17 Geo. III.	39	38	612
Prosecuted for any thing done in pursuance of the retail spirit licence act, may plead the general issue.	29 Geo. III.	68	154	1106
Prosecuted in an inferior court, for any thing done in pursuance of the retail spirit licence act, may, before issue joined, remove the same into one of the superior courts.	26 Geo. III.	59	51	880
	11 Geo. II.	26	3	339
	24 Geo. II.	40	31	403
	11 Geo. II.	26	3	339
	24 Geo. II.	40	31	403

KILN, *vide also* SNUFF, TOBACCO.

For burning tobacco, snuff, &c. to be provided by the commissioners of the customs at the tobacco warehouses.	29 Geo. III.	68	143	1102
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KING.

The King may appoint commissioners, sub-commissioners, and officers of excise.	12 Car. II.	23	32	21
			34	
	12 Car. II.	24	46	29
			48	31
The King may, by commission under the great or privy seal, authorize any person to seize foreign or British liquors liable to forfeiture.	8 Geo. I.	18	24	246
The King may, by order of council or proclamation, direct what part of seizures made by ships of war shall be paid to the officers and seamen.	3 Geo. III.	22	4	493
The King, in council, receiving from a justice of peace, or judge of the King's Bench, an information on oath, charging any person with offending against the 19 Geo. II, c. 35, (smuggling) may require such person to surrender in 40 days.	19 Geo. II.	34	2	369

KING, continued.

— The King, in council, receiving from a justice of the peace, or judge of the King's Bench, an information on oath, charging any person with any offence made felony by the 11th section of the 24 Geo. III, c. 47, may require such person to surrender in 40 days.

— The King, in council, may issue such directions, and make such regulations with respect to duties, drawbacks, &c. for carrying on trade with the United States of America, as shall appear expedient.

— The King may, by proclamation, during the recess of Parliament, when wheat is above 48s. per quarter, prohibit the distilling from corn or grain.

KING'S BENCH.

— The court of, may admit persons to bail who shall be committed as felons, under the laws relating to smugglers.

— Judge of, on proof that any person has assaulted or obstructed an officer in the execution of his duty, or rescued uncaptured or prohibited goods, may issue his warrant to apprehend the party.

LABEL, *vide alfo* STARCH.

— For receiving the impression of the duty stamp, to be fixed with warm glue on each piece of starch papered by the maker for drying.

LACE, GOLD and SILVER, *vide alfo* WIRE.

— Traders in, or sellers thereof, not required to take out a plate licence.

LAMPS, *vide alfo* CANDLES.

— Not to be used in the inside of dwelling-houses, unless with oil made in Great Britain, on forfeiture of 40s.

LAMB-SKINS, *vide* LEATHER.**LAWN, *vide* CAMBRICK and LAWN.**

LAWS PERMANENT and TEMPORARY, TABLES of, *vide* the beginning of this collection of statutes.

LEAKAGE, *vide alfo* BEER.

— Brewer, in London, not being a retailer, to be allowed three barrels in 23 of beer, and two in 22 of ale, in full compensation for all waste, loss, or damage.

— Brewer, in the country, to be allowed, for waste and leakage, two and a half barrels in 23.

— No allowance to be made to any common brewer on account of waste or leakage, who shall sell beer, ale, or worts, in less quantity than a whole cask of four gallons and a half.

LEATHER, *vide alfo* CURRIER, TANNER, TAWER, OIL-LEATHER DRESSER.

— The several sorts thereof defined, as tanned, tawed, and oil-dressed.

— Tanner, tawer, dresser, and currier thereof, must severally take out, and pay duty for, a licence annually.

— Tanner, tawer, dresser, and currier thereof respectively, cannot carry on business by virtue of one licence, in any other houses or places than those in which it was carried on at the time the licence was taken out.

— Tanners, tawers, dressers, or curriers thereof, being partners in either branch, and carrying on business in one house or place, one licence sufficient.

— Tanner, tawer, dresser, and currier thereof, must, before beginning to work, give notice in writing, at the next office, of their names, tanhouses, yard, workhouses, mills, pits, fats, &c. on penalty of 50l.

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YEAR & REIGN.		Sec.	Page.
24 Geo. III.	47	12	780
23 Geo. III.	39	3	718
33 Geo. II.	9	5	446
9 Geo. II.	35	38	331
19 Geo. II.	34	12	374
26 Geo. III.	77	18	920
26 Geo. III.	51	2	846
31 Geo. II.	32	10	427
8 Q. Ann.	9	18	115
12 Car. II.	23	22	19
12 Car. II.	24	36	26
1 W. & M.	24	5	50
22, 23 Car. II.	5	3	46
1 W. & M.	24	5	50
25 Geo. III.	73	1	814
1 Jac. I.	22	49	13
9 Q. Ann.	11	3	122
		1	771
24 Geo. III.	41	6	772
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24 Geo. III.	41	8	774
24 Geo. III.	41	8	774
9 Q. Ann.	11	15	125

LEATHER, *continued.*

	A C T S.			Page.
	YEAR & REIGN.	Cha.	Secl.	
Tanner, tawer, and dresser thereof, not to make use of any unentered place for drying or keeping hides or skins, on forfeiture of 20 l.	9 Q. Ann.	11	16 17	126 127
Tanner, tawer, dresser, or currier thereof, fraudulently using any private yard, workhouse, pit, fat, mill, &c. forfeits 20 l. and the leather.	9 Q. Ann.	11	17	127
Tanner, tawer, dresser, or currier thereof, must permit officer, by day, to enter and take account;—refusing, penalty 10 l.	9 Q. Ann.	11	16 17	126 127
Tanner thereof, shaving hide or calve skin before thoroughly tanned, to lessen the duty, forfeits the skin, or value.	9 Q. Ann.	11	12	124
Tanner, tawer, or dresser thereof, must give two days notice in writing, before taking leather out of the wooze, or other materials, to be dried, on forfeiture of 20 l.	9 Q. Ann.	11	16 17	126 127
Tanner, tawer, or dresser thereof, within two days after taking out leather, and before removing the same from the drying place, must make entry of the number and quality of the hides and skins taken out; which entry must be verified on oath, on forfeiture of 20 l.	9 Q. Ann.	11	16 17	126 127
Tanner, tawer, or dresser thereof, not to remove the same from his yards or places for drying or keeping, without two days notice to the officer.	9 Q. Ann.	11	19	128
Tanner, tawer, or dresser thereof, must permit officer to weigh and take account of leather; and must ascertain, on oath, the value of such as is chargeable <i>ad valorem</i> , before removed.	9 Q. Ann.	11	19	128
Tanner, tawer, or dresser thereof, must keep just scales and weights, and assist the officers in using the same, on forfeiture of 50 l.	9 Q. Ann.	11	18 19 26	128 128 130
Tanner, tawer, or dresser thereof, must keep just scales and weights, and assist the supervisor in reweighing, on forfeiture of 50 l.	5 Geo. III.	43	22	519
Tanner, tawer, or dresser thereof, using unjust or insufficient scales or weights, forfeits 100 l.:—And by 28 Geo. III, c. 37, false scales or weights are forfeited, and may be seized.	10 Geo. III. 28 Geo. III.	44 37	1 15	569 993
Tanner, tawer, or dresser thereof, putting any substance into his stock to be weighed, whereby the officer may be prevented from taking a just account; or forcibly obstructing, or using any art or contrivance to impede the officer, penalty 100 l.	26 Geo. III.	77	8	916
Stamps for marking thereof, to denote the payment of duty, to be provided, and may be altered by the commissioners of excise.	9 Q. Ann. 5 Geo. I.	11 2	44 9	133 218
As soon as charged, must be marked with the duty stamp, on such part as the trader approves.	9 Q. Ann.	11	21 22	129
In stamping thereof, officer to be careful not to damage the skin.	9 Q. Ann.	11	44	133
Made of sheep and lamb skins, chargeable as tawed leather, though it may have been previously dipped, or steeped in tanners wooze.	3 Geo. I.	4	13	215
Made of pates and talés, tanned after cut from the hide, must pay duty <i>ad valorem</i> ; and not to be stamped.	9 Q. Ann.	11	46	134
Chargeable <i>ad valorem</i> ;—the duty to be ascertained by the oath of the maker, according to its value at the next market town, without respect to the duty.	9 Q. Ann.	11	14 19	125 128
A true account of the weight, sale, and value, to be entered by the officer in a book for that purpose.	9 Q. Ann.	11	20	128
Not to be removed from the usual drying place, until charged, and marked with the duty stamp, on forfeiture of 20 l. and the leather.	9 Q. Ann.	11	16 17	126 127
Not to be removed by tanner, tawer, dresser, or buyer, before marked, on forfeiture of 50 l. and the leather.	9 Q. Ann.	11	26	130

LEATHER, *continued.*

	A C T S.		
	YEAR & REIGN.	Ch.	Page.
Stamped, to be kept separate from unflamped, on forfeiture of 10 l.	5 Geo. I.	2 15	219
Last flamped, to be kept separate from leather previously flamped, in London 24, in the country 48 hours, unless sooner reweighed, on forfeiture of 10 l.	5 Geo. I.	2 10	219
Not to be removed from the trader's entered premises until 24 hours after flamped, unless sooner weighed by the supervisor, on forfeiture of 20 l.	5 Geo. III.	43 21	517
Fraudulently hid or concealed by tanner, tawer, dresser, or currier, is forfeited, and 20 l.	9 Q. Ann.	11 17	127
The duty being paid for any hide or skin under one denomination (as tanned, tawed, &c.) not to be further charged under any other.	9 Q. Ann.	11 3	122
An account thereof, to be made up by the trader, and balanced with the officer, if demanded, every three months, on forfeiture of 50 l.	9 Q. Ann.	11 27	130
The duty thereon, to be paid in London within 14 days,—in the country within six weeks after charged and flamped, on forfeiture of double duty.	9 Q. Ann.	11 23 24 25	129
Not to be carried out after the maker has neglected to pay duty, on forfeiture of double duty.	9 Q. Ann.	11 25	129
And materials and utensils in the custody of tanners, tawers, or dressers, or others in trust, liable for duties and penalties.	28 Geo. III.	37 21	996
Counterfeiting or forging the duty stamp for marking thereof, felony without clergy.	9 Q. Ann.	11 44	133
Selling thereof with counterfeit stamp (knowingly) felony without clergy.	5 Geo. I.	2 9	218
Tanners and curriers thereof, to observe the regulations of the act of 1 Jac. I. c. 1.	9 Q. Ann.	11 44	133
No person to forestall hides, on penalty of 6 s. 8 d. each.	5 Geo. I.	2 9	218
By what number and description of persons it may be examined and seized.	9 Q. Ann.	11 10	123
Searchers thereof, in London, not to continue in office more than two years, and four of them to be changed every year.	1 Jac. I.	22 7	2
Searcher thereof;—obstructing him in his duty, penalty 5 l.	1 Jac. I.	22 33 34 35	9
Tanned, to be searched and sealed at Leadenhall, by searchers appointed by the corporation of London; and in the country, by searchers appointed by mayors, &c.	1 Jac. I.	22 36	10
Tanned, brought to London, is to be carried to Leadenhall market to be searched and sealed.	1 Jac. I.	22 40	10
Insufficiently tanned or dried, not to be offered for sale, on forfeiture thereof.	1 Jac. I.	22 31 32	8 8
Searchers thereof, refusing to seal good leather, or taking bribe, &c. to what penalty liable.	1 Jac. I.	22 38	10
Tanned and unwrought, not to be offered for sale before searched and sealed; nor any where but in fairs or markets, on forfeiture, &c.	1 Jac. I.	22 15	4
Tanned, not to be purchased till registered, nor removed till searched and sealed.	1 Jac. I.	22 37	10
No one to buy and sell tanned leather, except the person who shall convert the same into wares, on forfeiture of the leather, or value.	1 Jac. I.	22 14 39	3 10
Artificers working thereof, may buy searched and sealed leather at Leadenhall market, every Monday.	1 Jac. I.	22 42 43	11
Curried, to be searched and sealed by the curriers company.	1 Jac. I.	22 8	2
Curried, not to be used before searched and sealed, on forfeiture of 6 s. 8 d. and the hide.	1 Jac. I.	22 0	3
Wares made thereof, to be searched by the curriers company.	1 Jac. I.	22 27	6
The laws relative to searching and sealing not to be prejudicial to the universities of Oxford and Cambridge.	1 Jac. I.	22 24	6
	1 Jac. I.	22 29 30	7 7
	1 Jac. I.	22 45	13

LEATHER, *continued.*

	ACTS.			Page.
	YEAR & REIGN.	Cha.	Sect.	
— Dry-curried, or frized, may be used, if perfect.	1 Jac. I.	22	52	14
— Cutter of, not to exercise the trade of a tanner.	1 Jac. I.	22	6	2
— Cutters of, residing in London, to be under the survey of the company of leather cutters.	1 Jac. I.	22	46	12
— Cutters of, to sell their wares in open shops, or markets, only.	1 Jac. I.	22	45	12
— Commissioners and justices may hear and determine offences against the acts relative to leather.	9 Q. Ann.	11	36 37 38	131 131 132
— Appeal lies from the judgement of the justices under the hide acts, to the justices in session.	9 Q. Ann.	11	36	131
— Justices, &c. in sessions, to hear and determine offences against the act of 1 Jac. I. c. 22, relative to leather.	1 Jac. I.	22	50	13
— Proceedings for offences against the hide acts, not to be heard at Westminster, in cases cognizable by the justices.	9 Q. Ann.	11	47	134
— Justices power of mitigation, under the acts relative to leather, is confined to one fourth of the penalty and charges.	9 Q. Ann.	11	37	131
— How penalties, under the act of 1 Jac. I. c. 22, are to be divided, and seizures disposed of.	1 Jac. I.	22	46 47	12 13
— The act of the 1 Jac. I. c. 22, relative to leather, is declared to extend to Wales.	1 Jac. I.	22	53	14
— So much of the act of 1 Jac. I. c. 1, relative to tanners and curriers, as is re-enacted by 9 Q. Ann. c. 11, is declared to extend to Scotland.	24 Geo. III.	19	2	754
— Certain sorts, and also certain wares made thereof, for which the duties have been paid, being exported to foreign parts from the lawful quays, in lawful hours, under the prescribed rules and regulations, is entitled to drawback of certain proportions of the duty.	25 Geo. III.	74	11 12 24	819 825
— Curried, not on that account alone, entitled to drawback as made wares.	27 Geo. III.	13	F.	959
— No entry thereof, for exportation, to be allowed, nor any debenture made out, but in the name of the real owner, unless a corporation or company trading by joint stock, or that the owner do not reside at the port of exportation; and in those cases an agent may be employed.	28 Geo. III.	37	3	989
— Intended for exportation, 12 hours notice must be given in London, and 24 in the country, of the time and place of packing; and must be packed in the presence of an officer, who is to take account thereof, fasten, and seal the package; and make a return of the quantity to the shipping officer at the port of exportation.	9 Q. Ann.	11	43	133
— Opening the package, or wilfully destroying or defacing the seal after packed for exportation, and secured by the officer, penalty 20l.	26 Geo. III.	40	18	841
— Intended for exportation, may be opened and examined at the port of exportation by the officer attending the shipping.	25 Geo. III.	74	12 13	819 820
— Before shipped, the exporter must give security for the due exportation thereof, in treble the value of the duty to be drawn back.	25 Geo. III.	74	12	819
— Before shipped for exportation, the exporter thereof must give the officer six hours notice of the time and place, that he may attend the shipping.	25 Geo. III.	74	14	821
— Not to be carried or put on board ship for exportation but by the officers of the revenue, or persons licensed by the commissioners of the customs.	25 Geo. III.	74	13	820
— The exporter thereof, or his clerk or manager, must make oath that he believes the duties have been fully paid, and that it is the same as mentioned in the account sent by the packing to the shipping officer.	25 Geo. III.	74	13	820
	26 Geo. III.	40	20	842

LEATHER, *continued.*

On the exportation thereof, unless where an agent can lawfully be employed, the owner must make oath to his property, and that the goods have been fairly exported, and not reloaded;—and if he has not a right to the drawback, he must acknowledge, in writing, at the time of passing his entry, whole property it is:—By 27 *Geo. III.* c. 31, oath may be administered by the officers of excise.

Debenture for the drawback on hides and calves skins exported, may be made out upon the oath of the exporter, specifying what duty has been paid, although no mark shall appear on the leather.

Exported to Guernsey or Jersey, no drawback to be allowed until a certificate is produced of the due landing thereof.

Exporter thereof;—one month after the regular exportation, to have a debenture, entitling him to the amount of the drawback.

Reloaded after shipped for exportation, forfeited, and treble value.

Unshipped, landed, or put into any other ship or vessel in Great Britain (unless through unavoidable accident) after shipped, and security given, or tendered for the exportation thereof, is forfeited, over and above the penalty of the bond.

Unlawfully transported;—officers of customs not endeavouring to prevent the same, or not disclosing the matter, penalty 100 l.; and for second offence, forfeiture of office.

Imported, must be marked with a stamp, to be provided by the commissioners of the customs.

LEATHER GLOVES.

Of foreign manufacture, imported, are forfeited, and the importer is liable to the penalty of 200 l.

Of foreign manufacture, selling, offering to sale, concealing, or having in custody (except worn as apparel) penalty 200 l. and forfeiture of the gloves.

Of foreign manufacture, seized in the country, and not exceeding the value of 20 l. two justices may hear and determine information for condemning the same.

Of foreign manufacture, seized, if any question arise as to the place of manufacture, the proof to lie on the claimer.

Of foreign manufacture, the pecuniary penalties under the act prohibiting the importation thereof, to be sued for in the courts at Westminster.

Of foreign manufacture;—officer neglecting to sue for the pecuniary penalties under the act relating thereto, for one month after condemnation of the goods, any other person may prosecute.

Of foreign manufacture, the buyer thereof (not being the importer) discovering the seller, acquits himself of the penalty.

Of foreign manufacture, seized and condemned, must be sold and delivered, on security, for exportation.

LEAVES, *vide also* SNUFF, TEA, TOBACCO.

Other than tea leaves, not to be mixed with tea, on forfeiture thereof, and 100 l.

Of sloe, liquorish, or any other tree or plant, not to be dyed or manufactured in imitation of tea, nor to be had in custody, or offered to sale so dyed, &c. on forfeiture of 10 l. per pound:—By 17 *Geo. III.* c. 29, penalty 5 l. per pound, and may be levied, upon conviction on the oath of one witness, before one justice; or in default of payment, the offender may be committed, not exceeding 12, nor less than six months.

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26 <i>Geo. III.</i>	40	18	841
27 <i>Geo. III.</i>	31	25	975
10 <i>Q. Ann.</i>	26	5	179
26 <i>Geo. III.</i>	40	19	842
25 <i>Geo. III.</i>	74	13	820
9 <i>Q. Ann.</i>	11	42	133
25 <i>Geo. III.</i>	74	15	821
1 <i>Jac. I.</i>	22	54	14
9 <i>Q. Ann.</i>	11	44	133
6 <i>Geo. III.</i>	19	1	537
6 <i>Geo. III.</i>	19	1	537
		8	539
6 <i>Geo. III.</i>	19	2	538
6 <i>Geo. III.</i>	19	4	538
6 <i>Geo. III.</i>	19	6	539
6 <i>Geo. III.</i>	19	7	539
6 <i>Geo. III.</i>	19	5	538
6 <i>Geo. III.</i>	19	3	538
11 <i>Geo. I.</i>	30	5	267
4 <i>Geo. II.</i>	14	11	333
17 <i>Geo. III.</i>	29	1	600

LEAVES, *continued*.

Of floe, afh, elder, or any other tree, plant, or fhrub, exceeding fix pounds, found in the cuftody of any perfon, not proving that they were gathered by confent, and for other purpofes than manufacturing in imitation of tea, penalty 5*l.* per pound, on conviction before one juftice; or in default of payment, the offender may be committed, not exceeding 12, nor lefs than fix months.

Fabricated or dyed, in imitation of tea, may be fearched for and feized, by warrant from one juftice, by day (or night with conftable);—obftructing, penalty 5*l.* or in default of payment, the offender may be committed, not exceeding 12, nor lefs than fix months.

Of walnut, hop, or other trees or plants, not to be cut, cured, or dried, in imitation of tobacco, on forfeiture of 200*l.*

Of walnut, hop, or other trees or plants, not to be mixed with fnuff-work, or fnuff, on forfeiture of 200*l.*

LICENCES, *vide alfo* LICENCE AUCTIONEER, LICENCE BEER, &c. &c.

The feveral duties thereon to be kept an account of, in one entire fum, and to be fo paid into the exchequer, and carried to the confolidated fund.

LICENCE AUCTIONEER.

Must be taken out, and paid for annually, by auctioneer.

Void, in cafe of conviction on a profecution for the penalty of bond.

LICENCE BEER.

Must be taken out, and paid for annually by common brewer; neglect, 5*l.* if a brewer of ftrong;—or 10*l.* if a brewer of table or fmall beer.

Will authorize the common brewer to carry on bufinefs in no other houfes than thofe which were ufed when licence taken out.

One fufficient for common brewers, being partners and carrying on bufinefs in one houfe.

To retail beer, not to be granted by any juftice, being a brewer, diftiller, innkeeper, victualler, maltfter, or feller of fpirits.

To retail beer, to be granted for one year only.

To retail beer,—the day and place of granting to be appointed by two juftices, and the conftable to give notice thereof.

To retail beer, to be granted (except in cities and towns) on the 1ft of September, or within 20 days after.

To retail beer, to be granted to fuch perfons only as fhall enter into recognizance, with fufficient fecurities, for the maintenance of good order.

To retail beer, will not entitle any one to keep an alehoufe, except in the place for which it was firft granted.

To retail beer, may be granted to the keeper of a prifon, houfe of correction, or workhoufe.

To retail beer, becomes void, if the party is convicted by a jury of having forfeited his recognizance.

Penalty on alehoufe-keeper, &c. felling beer without licence,—firft offence 40*s.* or in default of payment one month's imprifonment;—fecond offence 4*l.* or two months imprifonment;—third offence 6*l.* or to be imprifoned till difcharged by an order of the court of quarter fefions.

To retail beer, not to be granted at a petty fefion for any houfe not licenfed at the preceding general licenfing day.

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17 Geo. III.	29	2	601
17 Geo. III.	29	3	602
29 Geo. III.	68	84	1066
29 Geo. III.	68	93	1073
28 Geo. III.	37	11	991
17 Geo. III.	50	1	615
19 Geo. III.	56	2	642
19 Geo. III.	56	3	643
19 Geo. III.	56	4	644
24 Geo. III.	41	7	769
24 Geo. III.	41	2	771
24 Geo. III.	41	3	772
24 Geo. III.	41	6	772
24 Geo. III.	41	7	773
24 Geo. III.	41	8	774
24 Geo. III.	41	8	774
26 Geo. II.	13	12	406
26 Geo. II.	31	4	409
26 Geo. II.	31	4	409
26 Geo. II.	31	4	409
26 Geo. II.	31	16	412
26 Geo. II.	31	1	407
26 Geo. II.	31	3	408
29 Geo. II.	12	26	418
26 Geo. II.	31	7	409
26 Geo. II.	31	12	411
32 Geo. III.	59	4	1169

LICENCE BEER, *continued*.

— To retail beer;—in case the house shall become empty after the general licencing day (having been licenced the year before) a beer licence may be granted to a new tenant at a petty session.

— To retail beer, not to be granted to any new person, unless he produce a certificate of his good fame, sober life, &c. under the hands of the parson, churchwardens, overseers, or other reputable inhabitants of the parish.

— To retail beer, will not authorize the successor of any person deceased, or removed, to sell till the end of the year, unless he produce, to two or more justices at a petty session (or if in Middlesex or Surry, at a special meeting) a regular certificate of his sober life, enter into recognizance, and obtain their authority to continue the house open.

LICENCE for BOATS, CUTTERS, and other VESSELS.

— May be granted by the admiralty, to use boats, wherries, galleys, &c. made to row with more than four oars, upon security that they shall not be employed in smuggling.

— May be granted by the admiralty, for cutters, luggers, shallops, or wherries; or vessels with clench work bottom; or of a greater proportion than three feet and a half long to one foot broad; or vessels to carry arms and ammunition.

— Granted by the admiralty for any boat, cutter, &c. must specify the tonnage, built, owner's name, for what port she is about to sail, and what sort of arms and ammunition she is to take.

— Granted by the admiralty, for boats, cutters, &c. becomes void, if the owners neglect to give bond that the vessel shall not be employed in any kind of smuggling.

— Granted by the admiralty, for any boat, cutter, &c. must be shewn to, and registered by the customs, before the vessel sails; and must be produced to the officers of that revenue at the port of arrival.

— Granted by the admiralty, for boat, wherry, cutter, &c. must be produced, properly indorsed, to any officer of customs or excise who shall go on board within four leagues of the coast, on forfeiture of the vessel.

— Granted by the admiralty, will only protect the boats, cutters, &c. within the limits in which licenced to trade or navigate.

LICENCE CALICOES, SILKS, &c.

— Must be taken out, and paid for annually, by printer, painter, flainer, or dyer, of calicoes, linens, silks, &c. neglect, 50 l.

— Will authorize the party to carry on business in no other houses or places than those in which it was carried on at the time the licence was taken out.

— One sufficient for partners carrying on business in one house or place.

LICENCE CANDLES.

— To make *tallow* candles, must be taken out and paid for annually; neglect, 10 l.

— To make *tallow* candles, will authorize the party to carry on business in no other houses or places than those in which it was carried on at the time the licence was taken out.

— To make *tallow* candles,—one is sufficient for partners carrying on business in one house or place.

— To make *wax* or *spermaceti* candles must be taken out, and paid for, annually; neglect, 20 l.

— To make *wax*, or *spermaceti* candles, will authorize the party to carry on business in no other house or place than that where he dwelt when licence taken out.

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29 Geo. II.	12	24	417
26 Geo. II.	31	2	408
26 Geo. II.	31	3	408
32 Geo. III.	59	1	1167
32 Geo. III.	59	3	1169
8 Geo. I.	18	3	239
8 Geo. I.	18	4	240
8 Geo. I.	18	5	240
24 Geo. III.	47	7	779
24 Geo. III.	47	8	779
24 Geo. III.	47	10	779
24 Geo. III.	47	10	779
24 Geo. III.	47	9	779
27 Geo. III.	32	7	980
27 Geo. III.	32	5	979
27 Geo. III.	32	6	979
24 Geo. III.	41	1	771
24 Geo. III.	41	6	772
24 Geo. III.	41	7	773
24 Geo. III.	41	8	774
24 Geo. III.	41	8	774
24 Geo. III.	41	8	774
24 Geo. III.	41	1	771
24 Geo. III.	41	6	772
24 Geo. III.	41	7	773
24 Geo. III.	41	8	774
24 Geo. III.	41	8	774
24 Geo. III.	41	8	774
24 Geo. III.	36	9	763
24 Geo. III.	36	11	763
24 Geo. III.	36	12	764
24 Geo. III.	36	13	764

LICENCE CANDLES, *continued.*

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	YEAR & REIGN.	Cha.	Seçt.	
— To make wax or <i>spermaceti</i> candles;—one licence sufficient for partners carrying on business in the same house or shop.	24 Geo. III.	36	13	764
— To sell wax, or <i>spermaceti</i> candles, must be taken out and paid for annually (except the person has a maker's licence) neglect, 20l.	24 Geo. III.	36	9 11 12 14	763 763 764 765
— To sell wax, or <i>spermaceti</i> candles, need not be taken out by any one who has maker's licence.	24 Geo. III.	36	14	765
— To sell wax, or <i>spermaceti</i> candles, will authorize the party to trade in no other house or place than that where he dwelt when licence taken out.	24 Geo. III.	36	13	764
— To sell wax, or <i>spermaceti</i> candles, one licence sufficient for partners carrying on business in the same house or place.	24 Geo. III.	36	13	764

LICENCE COACHES.

— Must be taken out and paid for annually, by coachmaker; neglect, 10l.	25 Geo. III.	49	2 3	799 800
— Will authorize the party to carry on business in no other houses or places than those in which it was carried on at the time the licence was taken out.	25 Geo. III.	49	4	800
— One sufficient for partners carrying on business in one house or place.	25 Geo. III.	49	4	800
— Will authorize executors, administrators, or the wife or child of a person deceased, to carry on the trade for the unexpired term of such licence.	25 Geo. III.	49	5	800

LICENCE COFFEE, TEA, and CHOCOLATE.

— Must be taken out, and paid for annually, by dealer therein; neglect, 20l.	20 Geo. III.	35	14 15	665 665
— Will authorize the party to sell in no other house or place than that where he dwelt when licence taken out.	20 Geo. III.	35	16	665
— One sufficient for partners carrying on business in the same house or shop.	20 Geo. III.	35	16	665
— May be granted by the treasury, to import tea from Europe.	18 Geo. II.	26	10 11	357

LICENCE CURRIER, *vide* LICENCE LEATHER.LICENCE DISTILLER, *vide also* LICENCE RECTIFIER, LICENCE SPIRITS.

— Must be taken out, and paid for annually by distiller for home consumption, or exportation; neglect, 200l. if a corn distiller, or 30l. if a melasses distiller.	24 Geo. III.	41	1 6 7	769 772 773
— To distiller for home consumption, or exportation, will authorize the party to carry on business in no other houses or places than those which were used at the time licence was taken out.	24 Geo. III.	41	8	774
— To distiller for home consumption, or exportation, one is sufficient for partners carrying on business in one house.	24 Geo. III.	41	8	774
— To distiller for home consumption, or exportation, becomes void, and no fresh one to be granted for a month, if he is convicted of knowingly, wilfully, and fraudulently making spirits; or of having foreign or British spirits in his custody, without having received a legal permit therewith.	26 Geo. III.	73	45	902
— To distiller for exportation to Scotland, must be taken out 10 days before beginning to brew, or prepare wash; and one sixth of the duty must be paid at the time of taking out, and one sixth every two months after.	28 Geo. III.	46	37 38 39 40	1003 1004 1004 1005

LICENCE GLASS.

— Must be taken out, and paid for annually, by glass-maker, for each glass house; neglect, 50l.	24 Geo. III.	41	1 6 7	771 772 773
— Will authorize the party to manufacture in no other house than that for which the licence was taken out.	24 Geo. III.	41	8	774
— One sufficient for partners carrying on business in one house.	24 Geo. III.	41	8	774

LICENCE LEATHER.

- Must be taken out, and paid for annually, by *tanner, tawer, oil-dresser*, and *currier*, respectively; neglect, 30 l. if a tanner, —10 l. if a tawer,—and 20 l. if an oil-dresser or currier.
- Will not authorize the party to carry on business in either branch, in any other houses or places than those in which it was carried on at the time the licence was taken out.
- One sufficient for partners in either branch, carrying on business in one house or place.

A C T S.		YEAR & REIGN.				s.	d.
24 Geo. III.	41		1	771			
			6	772			
			7	773			
24 Geo. III.	41		8	774			
24 Geo. III.	41		8	774			

LICENCE MALT.

- Must be taken out, and paid for annually, by maker of malt for sale; neglect, 10 l.
- Will authorize the party to carry on business in no other houses or places than those in which it was carried on at the time the licence was taken out.
- One sufficient for partners carrying on business in one house or place.

24 Geo. III.	41		1	770			
			4	772			
			5	772			
			6	772			
			7	773			
24 Geo. III.	41		8	774			
24 Geo. III.	41		8	774			

LICENCE MEAD.

- Must be taken out, and paid for annually, by maker of mead for sale; neglect, 10 l.
- Will authorize the party to carry on business in no other houses or places than those in which it was carried on at the time the licence was taken out.
- One sufficient for partners carrying on business in one house or shop.

24 Geo. III.	41		1	770			
			6	772			
			7	773			
24 Geo. III.	41		8	774			
24 Geo. III.	41		8	774			

LICENCE OIL-DRESSER, *vide* LICENCE LEATHER.

LICENCE PAPER.

- To *make* paper; must be taken out and paid for annually; neglect, 20 l.
- To *make* paper; will authorize the party to carry on business in no other houses or places than those in which it was carried on at the time the licence was taken out.
- To *make* paper;—one is sufficient for partners carrying on business in one house or place.
- To *print, paint, or stain* paper; must be taken out, and paid for annually; neglect, 20 l.
- To *print, paint, or stain* paper; will authorize the party to carry on business in no other houses or places than those in which it was carried on at the time the licence was taken out.
- To *print, paint, or stain* paper;—one is sufficient for partners carrying on business in one house or place.

24 Geo. III.	41		1	771			
			6	772			
			7	773			
24 Geo. III.	41		8	774			
24 Geo. III.	41		8	774			
24 Geo. III.	41		8	774			
24 Geo. III.	41		1	771			
24 Geo. III.	41		6	772			
			7	773			
24 Geo. III.	41		8	774			
24 Geo. III.	41		8	774			

LICENCE PARCHMENT and VELLUM.

- Must be taken out, and paid for annually, by maker of parchment, &c. neglect, 10 l.
- Will authorize the party to carry on business in no other houses or places than those in which it was carried on at the time the licence was taken out.
- One sufficient for partners carrying on business in one house or place.

24 Geo. III.	41		1	771			
			6	772			
			7	773			
24 Geo. III.	41		8	774			
24 Geo. III.	41		8	774			

LICENCE PLATE.

- To deal in gold or silver plate; must be taken out, and paid for annually; neglect, 20 l.
- To sell plate; must be taken out by pawnbrokers dealing therein; and also by refiners of gold or silver; neglect, 20 l.

31 Geo. II.	32		3	425			
			4	426			
32 Geo. II.	24		4	436			

LICENCE PLATE, *continued*.

- To deal in plate; must be taken out by auctioneers, or others employed to sell plate at publick sale, or by commission; neglect, 20l.
- To deal in plate; need not be taken out for selling gold in separate pieces, not exceeding two dwts., or silver not exceeding five dwts.
- To deal in plate; need not be taken out for trading in, or selling gold or silver lace, wire thread, or fringe.
- To deal in plate; will not authorize a person to trade in any other house than that which he inhabited at the time it was granted, except in stalls at fairs or markets.
- To deal in plate; one sufficient for partners carrying on business in one house or shop.
- Any person possessed of a licence to sell small pieces, may, by paying the difference of duty, be authorized to sell the largest.
- Informations for selling plate without licence, must be exhibited on oath.

LICENCE RECTIFIER, *vide also* LICENCE DISTILLER, LICENCE SPIRITS.

- Must be taken out, and paid for annually, by rectifier; neglect, 30l.
- Will authorize the party to carry on business in no other houses or places than those which were used at the time the licence was taken out.
- One sufficient for partners carrying on business in one house or shop.
- Becomes void, and no fresh one to be granted for a month, if rectifier is convicted of knowingly, wilfully, and fraudulently making spirits; or of having foreign or British spirits in his custody without having received a legal permit therewith.

LICENCE SNUFF, *vide* LICENCE TOBACCO and SNUFF.

LICENCE SOPE.

- Must be taken out, and paid for annually, by sope-maker; neglect, 20l.
- Will authorize the party to carry on business in no other houses or places than those in which it was carried on at the time the licence was taken out.
- One sufficient for partners carrying on business in one house or place.

LICENCE SPIRITS, *vide also* LICENCE DISTILLER, LICENCE RECTIFIER.

- To deal in spirits by *wholesale*; must be taken out, and paid for annually, unless the person is a licenced distiller, rectifier, or retailer:—By 29 Geo. III, c. 63, the penalty for dealing in brandy without licence is 100l.
- To deal in spirits by *wholesale*; will authorize the party to carry on business in no other houses or places than those which were used at the time of taking out licence.
- To deal in spirits by *wholesale*;—one licence is sufficient for partners carrying on business in one house or shop.
- To deal in spirits by *wholesale*; becomes void, and no fresh one to be granted for a month, if the dealer is convicted of knowingly, wilfully, and fraudulently making spirits; or of having foreign or British spirits in his custody without having received a legal permit therewith.
- To retail spirits; must be taken out, and paid for annually; neglect, 50l.

A C T S.			
YEAR & REIGN.	Cha.	Seçt.	Page.
31 Geo. II.	32	6	426
32 Geo. II.	24	1	434
31 Geo. II.	32	10	427
31 Geo. II.	32	7	426
31 Geo. II.	32	7	426
32 Geo. II.	24	6	437
32 Geo. II.	24	5	436
31 Geo. II.	32	11	427
24 Geo. III.	41	1	769
		6	772
		7	773
24 Geo. III.	41	8	774
24 Geo. III.	41	8	774
26 Geo. III.	73	45	902
24 Geo. III.	41	1	771
		6	772
		7	773
24 Geo. III.	41	8	774
24 Geo. III.	41	8	774
24 Geo. III.	41	1	769
		6	772
		7	773
29 Geo. III.	63	7	1029
24 Geo. III.	41	8	774
24 Geo. III.	41	8	774
26 Geo. III.	73	45	902
9 Geo. II.	23	1	313
		2	314
16 Geo. II.	8	8	349
		9	349
		6	1121
30 Geo. III.	38	9	1123

LICENCE SPIRITS, continued.

- To *retail* spirits; must terminate on the 10th October in each year.
- To *retail* spirits; being first taken out between the 5th April and 10th October, to be charged only a rateable proportion of the duty.
- To *retail* spirits; not to be granted to any person within the limits of chief office, but such as occupy a tenement of the yearly value of 10 l. and pay to parish rates; nor to any person without the said limits, unless he pay to church and poor:—
By 26 Geo. II, c. 13, licence may be granted to persons residing within limits of the head office, where there are no parish rates, if they occupy a tenement of 12 l. per annum.
- To *retail* spirits to be drank in the house; to be granted to such persons only as are licenced as alehouse-keepers.
- To *retail* spirits; to be granted to such persons only as keep taverns, victualling-houses, inns, coffee or alehouses; and is void, if granted to others.
- To *retail* spirits; not to be granted, except to persons who shall produce a justice's beer licence, duly stamped.
- To *retail* spirits; not to be granted for any gaol, prison, house of correction, or workhouse.
- To *retail* spirits; will authorize the party to carry on business in no other places than those in which it was carried on, and of which entry was made at the time of taking out the licence.
- To *retail* spirits;—one is sufficient for partners carrying on business in one house.
- To *retail* spirits; will, with leave of the commissioners of excise in London, or the respective collectors and supervisors in the country, authorize, the executors, administrators, wife or child of a person deceased, or the assignee of a person removed, to carry on business for the residue of the term.
- To *retail* spirits; is of no avail to any one disabled by conviction to sell beer, cyder, &c.
- To *retail* spirits; becomes void, if the person to whom granted exercise the trade of a distiller, grocer, or chandler; or if he keep a shop for the sale of spirits.
- To *retail* spirits; becomes void, if the retailer is convicted before the commissioners or justices, of knowingly, wilfully, and fraudulently making spirits; or of having foreign or British spirits in his custody without having received a legal permit therewith.
- Penalty for *retailing* spirits without licence not to be mitigated below 5 l.

LICENCE STARCH.

- Must be taken out, and paid for annually, by maker of starch; neglect, 30 l.
- Will authorize the party to carry on business in no other houses or places than those in which it was carried on at the time the licence was taken out.
- One sufficient for partners carrying on business in one house or place.

LICENCE SWEETS, *vide also* LICENCE WINE.

- To *make* sweets for sale, must be taken out, and paid for annually; neglect, 30 l.
- To *make* sweets for sale; will authorize the party to carry on business in no other houses or places than those which were used at the time the licence was taken out.
- To *make* sweets for sale;—One licence is sufficient for partners carrying on business in one house or shop.

A C T S.			
YEAR & REIGN.	Ch.	Sec.	Page.
30 Geo. III.	38	8	1123
30 Geo. III.	38	8	1123
24 Geo. II.	40	8	394
26 Geo. II.	13	10	405
12, 13 W. III.	11	18	97
9 Geo. II.	23	10	317
16 Geo. II.	8	10	350
29 Geo. II.	12	22	417
24 Geo. II.	40	13	396
17 Geo. II.	17	21	353
30 Geo. III.	38	10	1124
30 Geo. III.	38	10	1124
30 Geo. III.	38	10	1124
26 Geo. II.	31	11	411
17 Geo. II.	17	18	352
26 Geo. III.	73	45	902
24 Geo. II.	40	7	392
26 Geo. II.	13	9	404
13 Geo. III.	56	4	581
24 Geo. III.	41	1	771
24 Geo. III.	41	6	772
24 Geo. III.	41	7	773
24 Geo. III.	41	8	774
24 Geo. III.	41	8	774
24 Geo. III.	41	1	770
24 Geo. III.	41	6	772
24 Geo. III.	41	7	773
24 Geo. III.	41	8	774
24 Geo. III.	41	8	774

LICENCE SWEETS, *continued*.

A C T S.			
YEAR & REIGN.	Cha.	Sect.	Page.
— To <i>retail</i> sweets; must be taken out, and paid for annually; neglect, 50 l.	30 Geo. III.	38	10 1124
— To <i>retail</i> sweets; must terminate on the 10th October in each year.	30 Geo. III.	38	8 1123
— To <i>retail</i> sweets; being first taken out between the 5th April and 10th October, to be charged only a rateable proportion of the duty.	30 Geo. III.	38	8 1123
— To <i>retail</i> sweets; must contain the words "To sell Sweets or British wines only."	26 Geo. III.	74	7 911
— To <i>retail</i> sweets; will authorize the party to carry on business in no other places than those in which it was carried on, and of which entry was made, at the time of taking out the licence.	30 Geo. III.	38	10 1124
— To <i>retail</i> sweets;—one licence is sufficient for partners carrying on business in one house.	30 Geo. III.	38	10 1124
— To <i>retail</i> sweets; will, with leave of the commissioners of excise, in London, or the respective collectors and supervisors in the country, authorize the executors, administrators, wife, or child of a person deceased, or the assignee of a person removed, to carry on business for the residue of the term.	30 Geo. III.	38	10 1124
— To <i>retail</i> sweets for consumption in the house of the party; is of no validity, unless he has a licence from the justices to sell beer.	10 Geo. II. 28 Geo. III.	17 37	10 336 32 999
— To <i>retail</i> sweets; will not authorize any person to sell to be drank on his own premises, unless previously licensed by two justices;—but not to extend to the freemen of the vintners company; to persons licensed by the chancellors of the universities, nor to three tavern-keepers licensed by the mayor and burgesses of St. Albans.	32 Geo. III.	59	9 1170 11 1171

LICENCE TANNER and TAWER, *vide* LICENCE LEATHER.LICENCE TEA, *vide* LICENCE COFFEE, TEA, &c.

LICENCE TOBACCO and SNUFF.

— To <i>manufacture</i> tobacco or snuff; must be taken out, and paid for annually; neglect, 200 l.	29 Geo. III.	68	70 1059 72 1062
— To <i>manufacture</i> tobacco or snuff, not required for Spanish cutter, or snuff miller, working in entered places for licensed manufacturers.	29 Geo. III.	68	76 1063
— To <i>manufacture</i> tobacco or snuff; will authorize the party to carry on business in no other houses or places than those of which entry was made at the time of taking out licence.	29 Geo. III.	68	74 1062
— To <i>manufacture</i> tobacco or snuff;—one licence is sufficient for partners carrying on business in one house or shop.	29 Geo. III.	68	74 1062
— To <i>deal</i> in tobacco or snuff; not required for selling unmanufactured tobacco or snuff in the public warehouses.	29 Geo. III.	68	75 1062
— To <i>deal</i> in tobacco or snuff; not required to be taken out by manufacturers, except they sell in less quantity than four pounds of tobacco, or two pounds of snuff.	29 Geo. III.	68	73 1062
— To <i>deal</i> in tobacco or snuff; must be taken out, and paid for annually; neglect, 50 l.	29 Geo. III.	68	70 1059 72 1062
— To <i>deal</i> in tobacco or snuff; will authorize the party to carry on business in no other houses or places than those of which entry was made at the time of taking out licence.	29 Geo. III.	68	74 1062
— To <i>deal</i> in tobacco or snuff;—one licence is sufficient for partners carrying on business in one house or shop.	29 Geo. III.	68	74 1062

LICENCE VINEGAR.

— Must be taken out, and paid for annually, by maker of vinegar for sale; neglect, 50 l.	24 Geo. III.	41	1 770 6 772 7 773
— Will authorize the party to carry on business in no other houses or places than those in which it was carried on at the time the licence was taken out.	24 Geo. III.	41	8 774
— One sufficient for partners carrying on business in one house or place.	24 Geo. III.	41	8 774

LICENCE WINE, *vide alfo* LICENCE SWEETS.

	A C T S.			
	YEAR & REIGN.	Ch.	Sec.	Page.
— To deal in wine by <i>wholesale</i> , must be taken out annually; neglect, 100 l.	26 Geo. III.	59	8	861
— To deal in wine by <i>wholesale</i> ; must be granted without fee or reward.	26 Geo. III.	59	8	861
— To deal in wine by <i>wholesale</i> ; need not be taken out by freemen of the vintners company by patrimony or apprenticeship; nor by three tavern-keepers in St. Albans, licensed by the mayor and burgesses of that borough.	26 Geo. III.	59	11	862
— To deal in wine by <i>wholesale</i> ; will authorize the party to carry on business in no other houses or places than those of which entry was made at the time of taking out licence.	26 Geo. III.	59	9	861
— To deal in wine by <i>wholesale</i> ;—one sufficient for partners carrying on business in one house or shop.	26 Geo. III.	59	9	861
— To <i>retail</i> wine; must be taken out, and paid for annually; neglect, 50 l.	30 Geo. III.	38	6	1121
— To <i>retail</i> wine; must terminate on the 10th October in each year.	30 Geo. III.	38	8	1123
— To <i>retail</i> wine; being first taken out between the 5th April and 10th October, to be charged only a rateable proportion of the duty.	30 Geo. III.	38	8	1123
— To <i>retail</i> wine; need not be taken out by freemen of the vintners company by patrimony or apprenticeship; nor by three tavern-keepers in St. Albans, licensed by the mayor and burgesses of that borough.	30 Geo. III.	38	12	1125
— To <i>retail</i> wine; will not authorize the keeping of more than one house, shop, cellar, vault, or warehouse.	32 Geo. III.	19	3	433
— To <i>retail</i> wine; will authorize the party to carry on business in no other places than those in which it was carried on, and of which entry was made at the time of taking out the licence.	30 Geo. III.	38	10	1124
— To <i>retail</i> wine;—one licence is sufficient for partners carrying on business in one house.	30 Geo. III.	38	10	1124
— To <i>retail</i> wine; will not authorize any person to sell it to be drank on his premises, unless previously licensed by two justices;—but not to extend to the freemen of the vintners company; to persons licensed by the chancellors of the universities; nor to three tavern-keepers licensed by the mayor and burgesses of St. Alban's.	32 Geo. III.	59	9	1170
— To <i>retail</i> wine; will, with leave of the commissioners of excise in London, or the respective collectors and supervisors in the country, authorize the executors, administrators, wife, or child of a person deceased, or the assignee of a person removed, to carry on business for the residue of the term.	30 Geo. III.	38	10	1124

LICENCE WIRE.

— Must be taken out, and paid for annually, by drawers of gilt or silver wire; neglect, 20 l.	24 Geo. III.	41	1	770
— Will authorize the party to carry on business in no other houses or places than those in which it was carried on at the time the licence was taken out.	24 Geo. III.	41	6	772
— One sufficient for partners carrying on business in one house or place.	24 Geo. III.	41	7	773
	24 Geo. III.	41	8	774
	24 Geo. III.	41	8	774

LIMITATION, *vide alfo* ACTION, INFORMATION, PERMITS.

— Action against an officer of excise for any thing done in the execution, or by reason of his office, must be commenced within three months.	23 Geo. III.	70	34	732
— Action against any one, for any thing done in pursuance of any law of customs or excise, must be commenced within three months.	28 Geo. III.	37	23	997
— Action under the laws relating to British cambric and lawn, must be commenced within 12 months.	4 Geo. III.	37	30	502
— Action against the hundred, for officers killed or wounded in seizing run goods, must be commenced within one year.	19 Geo. II.	34	5	372

LIMITATION, *continued.*

— Appeal, in London, must be brought within two months after judgement;—in the country, within four months.

— Complaint of overcharge of auction duty, must be laid within 12 months, if sale is rendered void within that time, if not, complaint must be laid in three months after discovery of the defect of title.

— Complaint against revenue officers for not endeavouring to seize coffee, tea, or spirits, or to arrest offenders, must be laid within three months.

— Information for offences against the laws of excise must be commenced within three months.

— Information for lending private brewing utensils must be commenced within six months.

— Information for using honey, sugar, or melasses, in brewing, must be commenced within six months.

— Information for recovery of the malt duties, must be commenced within five years.

— Information to condemn starch or hair powder seized as privately made, or clandestinely imported, must be commenced within 10 days.

— Information for recovery of the penalty for hawking or selling spirits in streets, stalls, &c. must be commenced within one month.

— Information to recover the penalty for sending British spirits to the buyer without permit, must be commenced within 14 days.

— Prosecution against mayors, &c. for not regulating and stamping alehouse measures, must be commenced within 30 days.

— Prosecution against offenders under 14 *Geo. III.* c. 68, relative to marking hop bags, must be commenced within six months.

— Prosecution against any one for knowingly harbouring or concealing smugglers required to surrender by an order of council, must be commenced within one year.

— Prosecution for insuring prohibited or uncustomed goods, must be commenced within 12 months.

— Of the time for the sale of goods distrained for penalty, by warrant of commissioners or justices, is 14 days.

— Of the time for the sale of goods distrained for penalty by justices warrant, is not less than four, nor more than eight days.

LINEN, *vide also* CALICOES, LINENS, &c.

— Whiteners thereof, in the piece for sale, allowed a proportion of the duty on the soap used in that operation; and on what affidavit, and what conditions:—By 14 *Geo. III.* c. 73, no more to be allowed for foreign than for English soap.

— Whiteners thereof, taking a false oath to obtain the allowance for soap, forfeit, for the first offence, double value; for the second, to suffer as for corrupt perjury.

— Whitened in the piece;—fees for paying the allowance for soap used therein, or administering the affidavit in respect thereto, not to exceed 4 d. on forfeiture of treble damages.

LINEN DRAPER, *vide also* CALICOES, &c.

— Or other for his use, having in his custody printed, painted, or dyed calicoes, linens, silks, &c. without the duty stamp, forfeits the same.

— Or other dealer, having in his custody any foreign calicoes printed, painted, &c. without the words "Foreign Calicoes for Exportation" stamped at each end of each piece, forfeits the same, and 200 l.

A C T S.			
YEAR & REIGN.	Cha.	Sect.	Page.
15 Car. II.	11	26	44
28 Geo. III.	37	19	995
19 Geo. III.	69	32	659
1 W. & M.	24	16	53
12, 13 W. III.	11	17	96
22, 23 Car. II.	5	10	47
1 W. & M.	24	17	5+
12 Q. Ann.	2	19	189
4 Geo. II.	14	3	301
6 Geo. II.	17	11	309
26 Geo. III.	73	42	901
11, 12 W. III.	15	6	94
14 Geo. III.	68	5	587
19 Geo. II.	34	3	370
24 Geo. III.	47	13	782
4 W. & M.	15	18	63
12 Car. II.	23	31	20
12 Car. II.	24	45	27
31 Geo. II.	32	11	427
25 Geo. III.	49	9	801
27 Geo. II.	20	1	414
12 Q. Ann.	9	16	200
14 Geo. III.	73	15	596
12 Q. Ann.	9	18	201
12 Q. Ann.	9	17	201
10 Q. Ann.	19	79	161
25 Geo. III.	72	10	808
		24	812
25 Geo. III.	72	19	810

LINEN DRAPER, *continued*.

Or other dealer, having in his custody any stuffs wholly made of cotton wove in Great Britain, not having three blue threads in each selvage (muslins, neckcloths, and tustians, excepted) forfeits the same, and 200 l.

LIQUORS, *vide also* FOREIGN LIQUORS.

Exciseable (except beer, cyder, perry, and metheglin) brought by coast coquet, transire, or certificate, not to be landed without entry with the excise, on forfeiture of double value.

Except two penny ale brewed in Scotland, are liable to the same duties of excise throughout the united kingdom.

LOCKS and KEYS.

And fastenings, for securing *chandlers* furnaces, coppers, and dipping and drawing moulds, to be provided at the expence of the trader.

And fastenings, for securing the furnaces, stills, and utensils of *distillers*, to be provided at the expence of the trader.

For securing the storehouses for depositing *malt* made for exportation, to be provided at the expence of the trader.

And fastenings, for securing the furnaces, stills, and utensils, of *rectifiers*, to be provided at the expence of the trader.

And fastenings, of the utensils of *distillers* and *rectifiers*, must be repaired on the requisition of a general surveyor in London, or surveyor or supervisor in the country, at the expence of the trader.

And fastenings, for securing *sape-makers* coppers, furnaces, and utensils, to be provided at the expence of the trader.

And fastenings, for securing the store-room which may be used by *manufacturer of snuff* for dried Scotch, to be provided at the expence of the trader.

LOW WINES, *vide also* DISTILLER.

Are spirits made or drawn from any mixture of spirits with wash, or other liquors, except water.

Carried coastwise, without certificate, are forfeited.

LUGGERS, *vide* CUTTERS, SHIP.MAGISTRATE, *vide also* JUSTICES.

Chief, or justices, must, once a month, or oftener if occasion requires, hear and determine offences against the excise laws.

MAIDSTONE GENEVA, *vide* DISTILLER of MAIDSTONE GENEVA.MALT for HOME CONSUMPTION, *vide also* MALT for EXPORTATION.

Power of compounding for the duty thereon, taken away.

Maker thereof for sale, must take out, and pay duty for a licence annually; neglect, 10 l.

Maker thereof, for sale, cannot, by virtue of one licence, carry on business in any other houses or places than those in which it was carried on at the time the licence was taken out.

Makers thereof, for sale, being partners, and carrying on business in one house or place; one licence sufficient.

A C T S.			
YEAR & REIGN.	Chap.	Sec.	Page.
25 Geo. III.	72	19	810
15 Car. II.	11	18	43
5 Q. Ann.	8	7	105
27 Geo. III.	31	21	973
12 Geo. III.	46	11	574
		17	576
14 Geo. III.	73	1	592
		4	593
26 Geo. III.	73	8	890
12 Geo. I.	4	51	284
		58	286
14 Geo. III.	73	1	592
12 Geo. III.	46	11	574
		17	576
26 Geo. III.	73	9	890
26 Geo. III.	73	10	891
5 Geo. III.	43	15	514
17 Geo. III.	52	7	619
24 Geo. III.	48	9	795
28 Geo. III.	37	13	992
32 Geo. III.	21	1	1153
29 Geo. III.	68	91	1072
10, 11 W. III.	4	9	85
3 Geo. I.	4	17	215
15 Car. II.	11	24	44
23 Geo. III.	64	1	719
		1	770
		4	772
24 Geo. III.	41	5	772
		6	773
		7	773
24 Geo. III.	41	8	774
24 Geo. III.	41	8	774

MALT for HOME CONSUMPTION, *continued.*

	ACTS.			Page.
	YEAR & REIGN.	Cha.	Sect.	
— To be charged by the Winchester bushel, the dimensions of which, are $18\frac{1}{2}$ inches wide, and eight inches deep.	8, 9 W. III.	22	pen.	80
— To be measured by officer while making, by gage, and not by the bushel.	12 Q. Ann.	2	7	186
— Maker thereof, for sale, or not for sale, not to erect, set up, or alter any cistern, or other utensil, or any kiln, floor, or other place, without first giving notice thereof, in writing, at the next office of excise; nor keep any private utensil, on forfeiture of 50 l.	12 Q. Ann.	2	17	188
— Maker thereof, not to begin to wet grain for home consumption, until six days after all the malt for exportation shall be dried, and locked up, on forfeiture of 5 s. per bushel.	12 Q. Ann.	2	36	193
— Maker thereof, for sale, or not for sale, must permit officer at all times, by day, to enter and gage utensils, and take account of malt making or made, on forfeiture of 20 l.	12 Geo. I.	4	50	283
— Maker thereof, must permit officer, by day (or night with constable) to enter and take account, on forfeiture of 20 l.	12 Q. Ann.	2	4	186
— Maker thereof, not to begin to wet corn or grain but between the hours of four in the morning, and nine in the evening, on forfeiture of 100 l.	12 Q. Ann.	2	34	192
— Maker thereof, in city or town, must give 24 hours notice in writing; and in other places 48 hours, before beginning to wet grain, on forfeiture of 100 l.	3 Geo. III.	13	1	486
— Maker thereof, having begun to wet grain pursuant to notice, must proceed till the whole is covered with water, and continue it so covered 40 hours, on forfeiture of 100 l.	3 Geo. III.	13	1	486
— Maker thereof, adding fresh grain to any steeping after taken account of by the officer, forfeits 100 l.	3 Geo. III.	13	1	486
— Maker thereof, to be allowed four bushels in 24 for malt charged while steeping, or within 30 hours after:—By 33 Geo. II, c. 7, allowance not to be made, unless the grain is continued under water full 40 hours.	3 Geo. III.	13	1	486
— Maker thereof, conveying grain from the cistern, and mixing the same with any couch or floor depending; or conveying away any steeping, or part of a steeping of grain, so that no couch gage can be taken thereof, forfeits 100 l.	12 Q. Ann.	2	20	189
— Maker thereof, not to tread, ram, or force the grain together in the cistern or couch, on forfeiture of 2 s. 6 d. per bushel.	33 Geo. II.	7	70	443
— Maker thereof; if the corn in his cistern or uting vat is found so hard, close, and compact, as it could not be unless forced, forfeits 2 s. 6 d. a bushel.	3 Geo. III.	1	22	484
— Maker thereof, treading, ramming, or forcing, the grain in the cistern or couch; or if the grain be found so hard, close, and compact, as it could not be unless forced, forfeits 5 s. a bushel;—and proof of the grain being so found deemed conclusive evidence of the fact.	12 Q. Ann.	2	18	189
— Maker thereof, to be allowed 10 bushels in 20 for malt charged on the floor after 30 hours out of cistern, and before dried.	6 Geo. I.	21	8	226
— Maker thereof, not to mix the grain of one steeping with that of another, nor any of his couches or floors before put on the kiln, on forfeiture of 5 s. per bushel.	29 Geo. III.	10	17	1023
— Maker thereof, fraudulently concealing, or conveying away malt, forfeits 10 s. per bushel.	12 Q. Ann.	2	28	191
— Maker or seller thereof, mixing unmalted corn or grain with corn or grain malted; or selling such mixture, forfeits 5 s. a bushel.	12 Q. Ann.	2	16	188
— Maker thereof, entitled, on demand, to a copy of the officer's return.	2 Geo. II.	1	11	299
— Maker thereof, to make a true entry monthly, of all malt made, on forfeiture of 10 l.	12 Q. Ann.	2	35	193
	1 Geo. I.	2	13	209
	12 Q. Ann.	2	4	186
			31	192
	12 Q. Ann.	2	4	186

MALT for HOME CONSUMPTION, *continued.*

	A C T S.			Page.
	YEAR & REIGN.			
— Maker thereof, must pay the duty within three months after he has, or ought to have made entry, on forfeiture of double duty:—By 1 <i>Geo. I.</i> c. 2, extended to four months.	12 Q. Ann.	2	5	186
— Information, or action, for recovery of the duty thereon, must be commenced within five years.	1 Geo. I.	2	8	209
— In the custody of a maker thereof, is liable for duties and penalties.	12 Q. Ann.	2	19	189
— And the materials and utensils in the custody of a maker thereof, or others in trust, are liable for duties and penalties.	12 Q. Ann.	2	10	187
— Maker thereof, obstructing officer in the execution of his duty; penalty 10 <i>l.</i>	33 Geo. II.	7	17	442
— Damaged by the sinking of a barge; the proprietor thereof, on application to the quarter sessions, giving three days notice to the collector, and proving the payment of the duty, and the damage, is to have a certificate from the justices, to entitle him to a drawback of duty in proportion to the damage.	28 Geo. III.	37	21	996
— Destroyed by fire, or water; the proprietor thereof, on application to the quarter sessions, proving the fact by two witnesses, and that the duty is secured; to have a certificate from the justices to entitle him to receive a drawback of the duty.	1 Geo. I.	2	14	210
— Destroyed or damaged by fire, or water; the proprietor, on application to the justices in sessions, or to the major part of the commissioners, giving six days notice, proving the fact, and that the duty has been paid, is to have a certificate to entitle him to receive a drawback of the whole, or a proportionate part of the duty, according to the damage.	12 Q. Ann.	2	14 15	187 188
— In case of application for a return of the duty for malt damaged by the sinking of a barge, notice must be given to the collector three days before the sessions.	12 Q. Ann.	2	27	191
— In case of application for a return of the duty for malt destroyed or damaged by fire or water;—if to the justices, notice must be given to collector six days prior to the sessions;—if to the commissioners, notice to the solicitor six days prior to application.	9 Geo. I.	3	35	247
— On application for a return of the duty for malt destroyed or damaged by fire or water, the judgement of the commissioners, or the justices in sessions, is final.	12 Q. Ann.	2	15	188
— Appeal lies to the quarter sessions from the judgement of the justices in malt cases; but the determination of justices in sessions, not to be set aside by certiorari.	9 Geo. I.	3	36	248
— In case of appeal, the respondent to have six days notice.	9 Geo. I.	3	37	248
— In case of appeal, the justices in sessions must proceed to the merits, and may amend defects of form.	12 Q. Ann.	2	37	193
— Brought by land from <i>Scotland</i> , must be carried through Berwick or Carlisle, and entered with the officer, on pain of forfeiting the malt.	12 Q. Ann.	2	38	193
— Brought by sea from <i>Scotland</i> must be entered with the officer of the port, on forfeiture thereof.	6 Geo. I.	21	10	226
— Brought from <i>Scotland</i> without certificate, must be charged with the English duty.	12 Q. Ann.	2	39	194
— Allowance to brewer, &c. out of the duty thereon, must be paid in four months after the duty on the beer is paid.	33 Geo. II.	7	11	440
— Allowance to brewers, &c. out of the duty thereon, must be deducted out of the beer duty.	3 Geo. III.	1	10	481
— Allowance to brewers, &c. out of the duty thereon, not to be made for table beer.	12 Q. Ann.	2	39	194
	33 Geo. II.	7	11	440
	3 Geo. III.	1	10	481
	12 Q. Ann.	2	39	194
	33 Geo. II.	7	11	440
	3 Geo. III.	1	10	481
	20 Geo. III.	35	6	662
	21 Geo. III.	55	41	703
	22 Geo. III.	68	2	708

MALT for HOME CONSUMPTION, *continued.*

— Allowances to brewers, &c. for malt; if deducted from the duty on beer, must be replaced out of the first money received on account of malt.

— Payable as rent, or where rent is to be ascertained by the price of malt, the tenant may deduct the duty.

— Maker thereof, being a justice, not to grant a beer licence to any person whatever.

— Not to be imported into Great Britain from foreign parts, on forfeiture thereof, and the value.

MALT for EXPORTATION, *vide also* **MALT** for HOME CONSUMPTION.

— Not chargeable with duty.

— Maker thereof, not to begin to wet until all the grain making into malt for home consumption shall be dried off, on forfeiture of 5 s. per bushel.

— Maker thereof, before he begins to wet any steeping, must give notice, in writing, to the officer, of the quantity intended for each steeping, on forfeiture of 50 l.

— Maker thereof, must permit officer to gage, and take account of the grain in all its operations, on forfeiture of 50 l.

— Maker thereof, must keep grain intended to be made into malt for exportation, separate from grain made, or to be made, into malt for home consumption, on forfeiture of 5 s. per bushel.

— Maker thereof, must keep the whole of one steeping separate from that of another, until measured in the presence of officer, on forfeiture of 50 l.

— Maker thereof, must give notice to officer, or leave it at the excise office where the journal is kept, of the hour he intends to take malt off the kiln, that the officer may attend the measuring.

— Maker thereof, must provide, at his own expence, proper storehouses for depositing the malt; and must pay for locks and keys to secure the same, on forfeiture of 50 l.

— Maker thereof, as soon as the malt is finished, must measure the same in the presence of officer, and carry it directly on ship-board, or, within six days, into a storehouse to be secured under his and the officer's locks, on forfeiture of 50 l.

— Maker thereof, as soon as the malt is taken off the kiln, and measured by the officer, must immediately carry it on ship-board, or into the locked up storehouse, on forfeiture of 50 l.

— Maker thereof, or other with his privity, opening locks or doors, or making entrance into the storehouse; removing partitions, or taking out malt without consent of, or giving previous notice to the officer, forfeits 100 l.

— Maker thereof, may measure malt out of his locked up storehouse, on giving 40 hours notice, expressing the quantity to be taken out, and the port to which it is to be removed.

— Must be exported within nine months after secured in the locked up storehouse, on forfeiture of 5 s. per bushel.

— Maker thereof, must, within 15 months after beginning to use a locked up storehouse, clear out all malt to be exported; and in like manner every subsequent 15 months, on forfeiture of 50 l.

— Maker thereof, in consideration of his charges for storehouse and admeasurements, to be allowed 3 d. and no more, for every quarter of malt locked up for foreign exportation.

A C T S.			
YEAR & REIGN.	Cha	Sect.	Page.
21 Geo. III.	55	42	703
12 Q. Ann.	2	25	190
33 Geo. II.	7	16	442
26 Geo. II.	13	12	406
12 Q. Ann.	2	26	190
12 Geo. I.	4	48	282
12 Geo. I.	4	50	283
12 Geo. I.	4	49 58	283 280
12 Geo. I.	4	52 58	284 286
12 Geo. I.	4	49	283
3 Geo. III.	1	16	483
3 Geo. III.	1	17	483
12 Geo. I.	4	51 58	284 280
12 Geo. I.	4	51 58	284 280
3 Geo. III.	1	17	483
3 Geo. III.	1	18	483
12 Geo. I.	4	53	28
12 Geo. I.	4	57	286
3 Geo. III.	1	20	484
12 Geo. I.	4	59	286
33 Geo. II.	7	12	441

MALT for EXPORTATION, *continued.*

	A C T S.			
	YEAR & REIGN.	Chap.	Sec.	Page.
— Maker thereof, mixing unmalted with malted corn or grain, or shipping such mixture, forfeits 5 s. a bushel.	1 Geo. I.	2	13	209
— Maker thereof, or the person to whom malt is delivered, is entitled to a certificate to accompany the removal thereof, to the port of exportation.	6 Geo. I.	21	4	225
— Maker thereof, or proprietor, having a certificate for the removal of malt, must deliver the same to the officer of the port of exportation, on forfeiture of 50 l.	12 Geo. I.	4	54	285
— Shipper thereof, must give 48 hours notice of the time of shipping, and specify the ship's name, on forfeiture of 5 s. a bushel.	12 Geo. I.	4	54	285
— The measuring thereof, on ship-board, may be attended by an excise officer, who may continue on board until cleared;—obstructing, penalty 10 l.:—By 12 Geo. I, c. 4, penalty 50 l.	6 Geo. I.	21	6	225
— Being shipped, and the vessel not at work, the hatches must be secured under the joint locks of the officer and proprietor;—breaking the hatches, penalty 50 l.	12 Geo. I.	4	57	286
— May be exported, upon security not to reland.	6 Geo. I.	21	5	225
— Although ground, may be exported, but the quantity to be estimated as before ground.	12 Geo. I.	4	7	226
— Not to be allowed any drawback of duty.	12 Geo. I.	4	55	285
— To be allowed bounty for 30 quarters of malt on every 20 quarters of grain, and no more.	12 Geo. I.	4	58	286
— The duty thereon, not to be reckoned in the price, so as to affect the bounty.	12 Geo. I.	4	56	285
— Exporter thereof, entitled to a certificate from the excise officer with whom entry made, expressing the sum to be received as bounty;—on producing such certificate, and giving security to the customs, he is to have a debenture to receive the bounty.	12 Q. Ann.	2	21	189
— Relanded after shipped for exportation upon drawback, is forfeited, and the bond may be sued.	12 Q. Ann.	2	30	192
— Relanded after shipped, and security given for exportation, is forfeited, with treble value, and the penalty of the bond.	12 Geo. I.	4	48	282
— Relanded after shipped, is forfeited, and treble value; and the malt may be seized by officer of customs or excise.	3 Geo. III.	1	13	482
	32 Geo. III.	18	9	1152
	12 Q. Ann.	2	29	191
	33 Geo. II.	7	13	441

MANAGER.

— Principal or visible owner, or occupier of house or shop, deemed the real owner, and liable accordingly:	3 Geo. III.	1	14	482
	12 Q. Ann.	2	22	190
	3 Geo. III.	1	15	483
	32 Geo. II.	18	10	1152
	18 Geo. II.	26	8	356

MANIFEST, vide also ENTRY, REPORT.

— In the case of ships clearing out for Great Britain from any place belonging thereto, must be indorsed by the collector, or chief officer of the customs, or magistrate, or other person appointed to receive the same, at or nearest to the place of clearing:—By 27 Geo. III, c. 32, manifests for ships from parts within the limits of the East India company's charters, must be authenticated by the company's officer who shall deliver the last dispatches; and from China, by the company's chief supra cargo.	26 Geo. III.	40	3	834
— In the case of British ships, must be produced to the officer of the customs, who, within four leagues of the coast, shall first demand it; and also to the officer of the customs who shall first demand the same, within the limits of the port in which any part of the cargo is to be landed; and an attested copy must be delivered to each of the said officers, who are to indorse the original, and transmit the copies to the collector and comptroller at the port of discharge;—master neglecting to produce the original manifest, or to deliver copies; or giving false account of the destination of the ship, forfeits double the value of the goods, with the full duties payable thereon.	27 Geo. III.	32	11	981
	26 Geo. III.	40	6	834
			7	836

MANIFEST, *continued.*

	A C T S.			Page.
	YEAR & REIGN.	Cha.	Secl.	
Must be produced in the case of British ships importing any goods whatever, signed by the master, and containing the particulars of the cargo, a description of the packages, and the marks and numbers thereon, the places where laden, and also the name, built, and tonnage, of the ship, and port to which she belongs;—not having manifest, penalty double the value of the goods.	26 Geo. III.	40	1 5	832 834
With <i>tobacco</i> imported from America, must be produced to any officer of customs or excise who shall board the vessel within four leagues of the coast, and such officer must indorse it;—the manifest must also be produced, and a true copy thereof delivered to the first officer of the customs, and the first of excise, who shall board the vessel within the limits of any enumerated port;—such officer must certify the receipt of the copy, and the time when, on the back of the original;—not producing the original, or not delivering copy, penalty 200l.	29 Geo. III.	68	20	1037
Must be produced with <i>tobacco</i> imported from the United States of America, signed and sworn to by the master before the British consul, or some publick officer; and must contain the places where the tobacco was laden, the name, built, and tonnage of the ship, and port to which she belongs; the master's name, and number and weight of the packages, with the numbers, marks, and tare of each;—not having such manifest, penalty 200l.	29 Geo. III.	68	18 19	1036 1037
Must be produced with <i>tobacco</i> imported from the British colonies in America, under the hands and seals of the customs, and must contain the name, built, and tonnage, of the ship, and port to which she belongs; the name of the master, and the number and weight of the hogheads or other packages, with the numbers, marks, and tare of each;—not having such manifest, penalty 200l.	29 Geo. III.	68	17 19	1036 1037
Must be produced in the case of any ship or vessel whatever importing <i>wine</i> from foreign parts not under the dominion of Great Britain;—such manifest must be signed by the master, and sworn to before the British consul, if any; must specify the name, built, and tonnage of the ship, and port to which she belongs; the quantity of each sort of wine, and place where shipped, with a description of the packages and the marks and numbers thereon;—not having manifest, penalty double the value of the wine.	26 Geo. III.	40	2 4 5	833 834 834
With American <i>tobacco</i> imported from the West India islands, must contain the name of the ship (and master) by which it was brought to the island.	29 Geo. III.	68	16	1035
Must accompany <i>tobacco</i> imported into Great Britain from Ireland, and be delivered to collector of customs at the port of discharge.	19 Geo. III.	35	3 4	627
A separate one may be made out and signed for goods taken on board through urgent necessity, after the original manifest is attested.	26 Geo. III.	40	12	838
Must be delivered by master of ship to the chief officer of the customs, at the time he reports his cargo, on forfeiture of 200l.	26 Geo. III.	40	11	837
With <i>tobacco</i> , must be delivered to the collector of the customs, at the time the master makes his report, on forfeiture of 100l.	29 Geo. III.	68	26	1041
Not including and describing, or not agreeing with, the goods imported in any British ship, penalty double value, with the full duties; unless it be made appear, to the satisfaction of the commissioners of the customs, that the manifest was lost or defaced by accident, or incorrect by mistake, &c.	26 Geo. III.	40	5 12	834 838

MANIFEST, *continued.*

- Not agreeing with the report, or cargo, penalty 200 l. unless it be made appear to the commissioners of the customs, that no fraud or collusion has been committed, and that the manifest was mislaid, defaced, or incorrect through mistake.
- The original must be indorsed, and the copies thereof transmitted by officer of the customs to the respective collectors and comptrollers of that revenue.
- With *tobacco* from America, must be indorsed by officers of customs or excise who inspect the same, or to whom copy shall be delivered.
- In case only part of the cargo is delivered at one port, and the remainder is to be carried to another; the manifest must be indorsed by the collector and comptroller of the customs, with an account of the part delivered.
- Officer of the customs, to whom the same shall be first produced, not indorsing it, forfeits 100 l.
- Not required from ships or vessels belonging to the United States of America, on their arrival from thence; nor on clearing out for those parts:—But by 29 *Geo. III.* c. 68, manifest must be produced with tobacco from the said States.

MAN ISLE, *vide* ISLE of MAN.

MARINERS and SEAMEN.

- Their wages, specified in bills drawn by the commissioners of the navy, on collectors of excise, must be paid, if presented within six months of the date, provided the duplicates agree, and the requisites of the law are complied with:—By 32 *Geo. III.* c. 33, 34, the same provision is made in favour of marines.
- Their pensions from Greenwich hospital, specified in bills drawn by the treasurer on collectors of excise, must be paid, if presented within six months of the date, provided the duplicates agree, and the requisites of the law are complied with.
- Collectors must not take any fee for paying bills for the wages of seamen or marines, nor unnecessarily refuse or delay the payment, on forfeiture of 50 l.
- Or marines, discharged, as disabled, from any of his Majesty's ships, or any hospital, and arriving at any place where there is no resident commissioner of the navy; their tickets must be received by collectors of excise, who are to obtain a certificate of the identity of the party, give an acknowledgement for the ticket, and transmit it to the commissioners of the navy in London.
- Their wages may be stopped by master, to answer the penalty for importing candles, soap, or starch, unlawfully, if it appear that they shipped the same secretly.

MARK, *vide* also FRAME-MARKS, STAMPS.

- *Common brewer of table beer* to mark each cask thereof, as soon as cleansed, with the letter 'T'.
- *British plantation cocoa nuts*;—a distinguishing mark to be put on each parcel as soon as entered with the customs.
- *British plantation coffee*;—a distinguishing mark to be put on each parcel as soon as entered with the customs.
- *British cottons* to be distinguished by three blue stripes in each selvage, and when printed, painted, &c. to be marked with the words "British Manufactory."
- *British spirits* for exportation;—the casks may be marked by the excise officers before shipped.
- *Distillers workhouses, warehouses, stills, casks, and other utensils*, to be marked by the excise officers, with a distinct and durable mark.
- *Distillers casks* for feints (exportation) to be marked with the word "Feints."

A C T S.	YEAR & REIGN.			Page.
	Ch.	Sec.		
26 Geo. III.	40	12	838	
26 Geo. III.	40	6	834	
29 Geo. III.	68	20	1037	
26 Geo. III.	40	6	834	
26 Geo. III.	40	7	836	
23 Geo. III.	39	1	718	
29 Geo. III.	68	18	1036	
		19	1037	
31 Geo. II.	10	13	419	
		14	421	
		5	1154	
32 Geo. III.	33	6	1155	
		16	1156	
32 Geo. III.	34	26	1159	
3 Geo. III.	16	3	488	
31 Geo. II.	10	15	423	
32 Geo. III.	33	17	1157	
32 Geo. III.	34	27	1160	
32 Geo. III.	33	14	1155	
26 Geo. II.	32	8	413	
22 Geo. III.	68	7	710	
23 Geo. III.	79	7	740	
5 Geo. II.	24	3	306	
14 Geo. III.	72	3	588	
33 Geo. II.	9	11	450	
24 Geo. II.	40	18	398	
2 Geo. III.	5	25	471	

MARK, *continued*.

	A C T S.		
	YEAR & REIGN.	Cha. Sect.	Page.
Distiller, rectifier, and dealer in British spirits for home consumption, must have each moveable cask marked with its full measure in gallons.	26 Geo. III.	73 38	898
Foreign calicoes, printed, painted, &c. in Great Britain, to be marked with the words "Foreign Calicoes for Exportation."	25 Geo. III.	72 19	810
English cambric and lawn to be marked by the excise before taken out of the loom.	4 Geo. III.	37 17	497
Hop bags and pockets, to be weighed by the excise officer before the hops are put in; and to be marked with the true tare, the planter's name and abode, and year of growth.	7 Geo. III.	43 10	547
Hop bags and casks, to be marked by the officer attending the weighing, with the true weight, abating the allowed tare.	14 Geo. III.	68 1	586
Paper, in reams and bundles, to be marked by the trader with the true denomination, and in which table rated; or if unenumerated, the true value must be marked.	9 Q. Ann.	12 11	138
Rum of the British plantations;—the casks to be marked with the gaged quantity, and proprietor's name, before warehoused.	6 Geo. I.	21 28	235
Rum of the British plantations, for exportation;—the casks may be marked by the excise officers before or after delivered out of the warehouses.	21 Geo. III.	24 21	684
Snuff hogheads &c. to be marked by the customs with proper landing marks and numbers, as soon as warehoused.	15 Geo. II.	25 4	344
Snuff manufacturers must mark casks for laying down snuff-work, with a progressive number, and the tare.	33 Geo. II.	28 11	458
Sope-makers frames to be marked and numbered under the direction of the supervisors or surveyors of excise before used.	29 Geo. III.	68 37	1045
Starch-makers rooms, places, vessels, and utensils, to be marked and numbered under the direction of the supervisors or surveyors of excise before used.	29 Geo. III.	68 86	1067
Starch, exceeding 28 lb. not to be removed without the word "Starch" marked on the package.	5 Geo. III.	43 17	515
Tea dealers to mark their cannisters, &c. with the word "Black" or "Green," according to the sort contained therein.	19 Geo. III.	40 12	632
Tobacco hogheads &c. to be marked and numbered progressively by the customs before unshipped.	24 Geo. III.	48 4	794
Tobacco hogheads &c. to be marked by the customs, with proper landing marks and numbers, as soon as warehoused.	12 Geo. III.	46 1	570
Wine dealers casks &c. capable of containing above three gallons, to be marked by the trader with the full content, and the sort of wine.	29 Geo. III.	68 34	1043
Wine dealers bins, casks, and utensils, capable of containing above three gallons, must be marked by the excise officer with a distinct and durable mark.	29 Geo. III.	68 37	1045
Manifest of ship's cargo, must specify the particular mark of each package, parcel, &c.	26 Geo. III.	59 19	865
Report or entry of ship's cargo, must specify the particular mark, number, &c. of each package, parcel, &c.	26 Geo. III.	59 20	865
Goods imported, not being stowed in the main hold or chains, are to be marked by the first officer of the customs that shall go on board.	26 Geo. III.	40 1	832
MARKET, <i>vide also</i> ENTRY, NOTICE.	26 Geo. III.	40 2	833
Candles may be exposed to sale thereat.	29 Geo. III.	68 17	1036
Plate may be sold thereat, by any one having a regular licence.	13, 14 Car. II.	11 2	33
	31 Geo. II.	36 7	430
	26 Geo. III.	40 11	837
	29 Geo. III.	68 25	1040
	26 Geo. III.	40 9	837
	8 Q. Ann.	9 18	115
	31 Geo. II.	32 7	426

MARKET DAYS.

Office to be kept open on market days from nine o'clock till 12, and from two till five.

MARKET TOWN, *vide alſo* ENTRY, NOTICE.

An exciſe office to be kept, and an office-keeper appointed in every market town.

None compelled to go further than the next market town to make entry, or pay duties.

MASTER of GAOL, PRISON, or WORKHOUSE.

Not keeping a legible copy of the 13, 14, & 15 clauses of the 24 Geo. II, c. 40, always hung up, forfeits 40s.

Knowingly ſuffering ſpirits to be ſold, or uſed therein, forfeits 100l. for firſt offence, and his office for the ſecond.

MASTER of SHIP or VESSEL, *vide alſo* ENTRY, REPORT, SHIP.

Or the purſer, muſt make *report* or *entry* of the cargo (on oath) containing the particular marks, numbers, qualities, and contents of every parcel, on penalty of 100l.:—By 26 Geo. III, c. 40, muſt be made within 24 hours after arrival.

Or purſer of *ſhip of war*, arriving from foreign parts, or Scotland, with goods, muſt make declaration with cuſtoms, and what particulars declaration to contain;—neglect, penalty 100l.

In his *report* of foreign exciſeable liquors imported, muſt ſpecify the number of casks and packages, and the particular numbers and marks on, and liquors contained in each, on forfeiture thereof.

With *tobacco*, on arrival at the moorings, muſt make a *report*, on oath, with the cuſtoms, and what particulars report to contain.

Inserting packages in his *report* which are not to be found on board, forfeits 200l.

Being privy to the concealment of foreign goods not mentioned in his *report*, forfeits treble value.

Arriving, or going out in ballaſt, muſt make *report*, and answer questions on oath relative to the voyage and navigation, if called upon by the cuſtoms, on forfeiture of 100l.

In which Britiſh plantation *coffee* is loaded, muſt make oath of its identity before clearing in America, and again before reporting in England, and muſt alſo produce plantation certificates.

Not to take in or land foreign *cocoa nuts* at any of the Britiſh plantations in America, except exported from Great Britain, on forfeiture of the goods and 200l.

In which Britiſh plantation *cocoa nuts* are loaded, muſt make oath of their identity before clearing in America; and again before reporting in England; and muſt alſo produce plantation certificates.

Muſt make oath that goods, the produce of the *Iſle of Man*, imported from thence into Great Britain, are the ſame as mentioned in the iſland certificate.

Not to import *wine* from any place not under the dominion of Great Britain without a *manifeſt* ſigned by the maſter, ſworn to before the Britiſh conſul, if any reſident at ſuch place; and ſpecifying the name, build, and tonnage, of the ſhip, port to which ſhe belongs, the quantity of each ſort of wine, and place where ſhipped, with a deſcription of the packages and marks and numbers thereon, on penalty of double value.

Belonging wholly, or in part, to Britiſh ſubjects, not to import any goods whatever without a *manifeſt*, ſigned by ſuch maſter, and containing the particulars of the cargo, a deſcription of the packages, and the marks and numbers thereon, the place where laden, and the name, build, and tonnage of the ſhip, and port to which ſhe belongs, on forfeiture of double the value of the goods.

ACTS.				Page.
YEAR & REIGN.	Ch.	Sec.		
15 Car. II.	11	9	10	39
15 Car. II.	11	9	10	39
12 Car. II.	23	18		17
12 Car. II.	24	32		24
24 Geo. II.	40	16		397
24 Geo. II.	40	13		396
13, 14 Car. II.	11	2		33
26 Geo. III.	40	11		837
13, 14 Car. II.	11	3		34
31 Geo. II.	36	7		430
29 Geo. III.	68	25		1040
26 Geo. III.	40	12		838
9 Geo. II.	35	27		327
24 Geo. III.	47	26		786
5 Geo. II.	24	3		306
23 Geo. III.	79	8		741
23 Geo. III.	79	7		740
5 Geo. III.	43	11		511
20 Geo. III.	42	10		668
26 Geo. III.	40	2		833
		4		834
		5		834
26 Geo. III.	40	1		832
		5		834

MASTER of SHIP or VESSEL, *continued*.

A C T S.			
YEAR & REIGN.	Cha.	Sect.	Page.
29 Geo. III.	68	17 19	1036 1037
29 Geo. III.	68	18 19	1036 1037
19 Geo. III.	35	3 4	627
29 Geo. III.	68	20	1037
26 Geo. III.	40	6 7	834 836
29 Geo. III.	68	26	1041
26 Geo. III.	40	11	837
26 Geo. III.	40	12	838
26 Geo. III.	40	5 12	834 838
26 Geo. III.	40	12	838
29 Geo. III.	40	22	843
29 Geo. III.	68	24	1039
31 Geo. III.	47	1	1145
29 Geo. III.	68	20 22	1037 1038

Not to import *tobacco* from the British colonies in America without a *manifest* under the hands and seals of the customs, and containing the name, built, and tonnage of the ship, the port to which she belongs, the master's name, and number and weight of the packages, with the numbers, marks, and tare of each, on forfeiture of 200 l.

Not to import *tobacco* from the United States of America, without a *manifest*, signed and sworn to by the master before the British consul, or some publick officer, and containing the places where the tobacco was laden, the name, built, and tonnage of the ship, and port to which she belongs, the master's name, and number and weight of the packages, with the numbers, marks, and tare of each, on forfeiture of 200 l.

Importing *tobacco* from Ireland, must deliver a *manifest* of the cargo to the collector of customs at the port of discharge, on forfeiture of 100 l.

Importing *tobacco* from America, not producing his *manifest* to any officer of customs or excise who shall go on board, within four leagues of the coast; or not producing and delivering a true copy thereof to the first officer of the customs, and the first of excise, who shall go on board within the limits of any enumerated port, penalty 200 l.

Belonging to British subjects, not producing *manifest* to the officer of the customs who shall first demand the same, within four leagues of the coast; and also to the first officer within the limits of the port of discharge; or not delivering to such officers attested copies, or giving false account of the destination of the ship, forfeits double the value of the goods, with the full duties chargeable thereon.

With *tobacco* from America, must, at the time he makes his report, deliver a *manifest* to the collector of the customs, on forfeiture of 100 l.

Must, at the time he makes his report, deliver a *manifest* to the collector of the customs, on forfeiture of 200 l.

From urgent necessity, taking goods on board after his *manifest* is attested, may make out and sign a separate manifest.

Importing goods not included, or described in, or not agreeing with his *manifest*, penalty, double the value of the goods, with the full duties; unless it be made appear to the commissioners of the customs, that the omission or difference was occasioned by accident or mistake.

Producing a *manifest* which does not agree with his report or the cargo, forfeits 200 l. unless it be made appear to the commissioners of the customs that no fraud was committed, and that the manifest was lost, mislaid, defaced, or incorrect (as the case may be) by accident or mistake.

Must not pass the usual places for boarding or landing officers without bringing to, unless in case of unavoidable necessity, on forfeiture of 100 l.

With *tobacco*, arriving within any of the enumerated ports, must immediately conduct the ship to the *mooring place* appointed by the customs, and continue her there until cleared, on forfeiture of 100 l.

Not wholly, or in part laden with *tobacco*, mooring or discharging at the *mooring places* appointed for tobacco ships, forfeits 20 l.

Importing *tobacco* from America, must permit, and assist the proper officer of the customs to fasten and lock down the hatchways;—opening, or damaging the fastenings, unless from unavoidable accident, penalty 200 l.

MASTER of SHIP or VESSEL, *continued.*

	A C T S.			
	YEAR & REIGN.	§	Sec.	Pen.
Must allow officers access to the cabin, and every other part of the ship, and must open the same, together with all boxes, chests, &c. otherwise such officer (if above the degree of a tideliman or waterman) may open the same.	26 Geo. III.	40	23	843
Suffering packages to be opened, embossed, or carried away after ship arrives in port, forfeits 100 l.	13, 14 Car. II.	11	4	35
Importing <i>candles, soap, or starch</i> , in less packages than 224 lbs. or not showing such articles openly in the hold, forfeits 50 l.	23 Geo. II.	21	27	383
Landing <i>foreign glass</i> without payment of duty, forfeits 100 l.	17 Geo. III.	39	25	605
Must produce a certificate, and make oath, that <i>wine</i> imported is of the produce of the British plantations, before it can be admitted to entry as such.	4 Geo. III.	15	21	496
Out of, or into which <i>tobacco</i> or <i>snuff</i> is unshipped to be landed, without a warrant from, or without the presence of the proper officer of the customs, forfeits treble value.	29 Geo. III.	68	23	1039
Having goods on board after cleared, which have been concealed, or for which the duties have not been paid, forfeits 100 l.	13, 14 Car. II.	11	5	35
Arriving from foreign parts, and having on board more than 100 lbs. of <i>tea</i> , (the ship not being in the service of the East India company) or more than 100 gallons of <i>foreign spirits</i> , in casks under 60 gallons (except two gallons for each seaman) penalty 300 l.; and he may be arrested, taken before a justice, and compelled to enter into a recognizance to appear in the exchequer within four days after the next term;—retailing, may be committed to gaol:—By 26 Geo. III. c. 77, recognizance to be by himself, and one other sufficient surety.	16 Geo. III.	69	7	652
	26 Geo. III.	77	9	916
Putting foreign goods on board any other vessel or boat within the limits of port, in order to the fraudulent landing thereof, forfeits the goods, and treble value.	5 Geo. I.	11	3	221
Arriving from abroad; suffering any goods to be thrown over board, flaved, or destroyed, within four leagues of the coast, whether included in the manifest or not, penalty 200 l.	26 Geo. III.	40	13	839
In the service of the East India company, concerned in unshipping <i>tea</i> , or other goods, at sea, unless from necessity, or for lawful reason, forfeits treble value.	17 Geo. III.	41	1	613
Unloading <i>tobacco</i> , or breaking bulk within four leagues of the coast, and before the ship is moored at the proper mooring place, or before authority to unload is obtained from the customs, forfeits 200 l. and the ship, and tobacco; but the forfeitures not incurred, if the unloading is proved to have been from unavoidable necessity, or distress.	29 Geo. III.	68	21 22	1038
Unshipping any part of the cargo with intent to land the same, or breaking bulk within four leagues of the coast, before authorized by the proper officer of the customs, unless in case of unavoidable necessity, forfeits 200 l.	26 Geo. III.	40	8	836
Putting out, or taking in <i>foreign goods</i> at sea, within four leagues of the coast, and without payment of the duty, unless in case of necessity, forfeits treble value.	9 Geo. II.	35	23	326
In the service of the East India Company; concerned in taking on board <i>wine, brandy, or other goods</i> , at sea (except necessary stores or provisions) forfeits treble value.	17 Geo. III.	41	2	614
On the trial of any suit or information, may produce evidence that <i>tobacco</i> or <i>snuff</i> found on board was, from the smallness of the quantity, or other circumstances, not shipped with his consent, or through his neglect or want of care, and in that case the vessel not to be forfeited.	29 Geo. III.	68	11	1034
Above 100 tons, on the trial of any suit or information, may produce evidence that the goods found on board were, from the smallness of the quantity, or other circumstances, not shipped with his consent, or through his neglect or want of care, and in that case the ship not to be forfeited.	24 Geo. III.	47	2	778

MASTER of SHIP or VESSEL, *continued.*

	A C T S.			Page.
	YEAR & REIGN.	Cha.	Sect.	
Having a licence from the admiralty, must produce the same, properly indorsed, to such officers of customs or excise, as shall go on board within four leagues of the coast, on forfeiture of the vessel.	27 Geo. III.	32	7	980
Describing his vessel to any revenue officer in the execution of his duty, either verbally or in writing, by any name except that by which registered, forfeits 100 l.	26 Geo. III.	60	19	885
Wilfully altering, erasing, obliterating, or concealing her name (except a square rigged vessel, in time of war) forfeits 100 l.	26 Geo. III.	60	19	885
Bringing goods by <i>coast cocquet</i> , <i>transire</i> , or <i>certificate</i> , knowing of, or consenting to the landing thereof, before the cocquet shall be delivered to, and a sufferance obtained from the customs, forfeits the value of the goods.	8 Geo. I.	18	18	245
In which <i>British spirits</i> are sent <i>coastways</i> for exportation, must make oath that the same were fairly landed, without fraud or diminution.	2 Geo. III.	5	27	472
Assisting, or conniving at the fraudulent landing of <i>British spirits</i> sent <i>coastways</i> for exportation, subjects himself to the pains and penalties of former acts, for enforcing the due exportation of spirits.	2 Geo. III.	5	27	472
In which <i>cyder</i> is carried from one part of the kingdom to another, must, within three days after his arrival at the place of delivery, give the officer of excise an account, in writing, of the quantity; and names and residence of the persons by and to whom sent, on forfeiture of 20 l.	6 Geo. III.	14	8	532
<i>Outward bound</i> , or the purser, must make entry with customs before shipping English goods; of the burthen, guns, where bound, &c. on forfeiture of 100 l.	13, 14 Car. II.	11	3	34
Before clearing out for foreign parts, must give security not to land, import, or unship any goods unlawfully, and also not to oppose or hinder the officers of customs or excise in the execution of their duty.	26 Geo. III.	40	15	839
Sailing for Africa, or his Majesty's dominions, must give bond to the customs, not to take goods or merchandize at, or brought in boats from, the <i>Isle of Man</i> .	5 Geo. III.	39	13	507
Having on board goods for exportation, must, on demand of officer of customs, within four leagues of the coast, produce his cocquet, on forfeiture of 100 l.	26 Geo. III.	40	16	840
<i>Outward bound</i> , not having the goods on board which are indorsed on the cocquets, forfeits 20 l.	26 Geo. III.	40	17	840
Landing foreign goods in the <i>Isle of Man</i> which were entered for exportation to other parts, forfeits the amount of the drawback, and treble the value of the goods; and to suffer six months imprisonment.	12 Geo. I.	28	23	292
Receiving <i>beer</i> or <i>cyder</i> for exportation; to be charged in his victualling bill with duty, according to the usual quantity consumed.	1 W. & M.	22	3	49
	1 Geo. III.	7	7	462
Unshipping or relanding <i>beer</i> or <i>cyder</i> , after shipped for exportation, forfeits the same, and 50 l. per cask.	1 W. & M.	22	2	49
	2 Geo. III.	14	4	476
Receiving <i>British spirits</i> as <i>stores</i> , and not stowing the same openly, while the ship remains in port, forfeits double duty.	2 Geo. III.	5	29	473
Suffering the package of <i>British spirits</i> entered as merchandize, to be altered after shipped, forfeits 100 l.	33 Geo. II.	9	10	449
Assisting, or conniving at the fraudulent landing of <i>British spirits</i> shipped as merchandize, or for stores, to suffer six months imprisonment.	33 Geo. II.	9	10	449
In which <i>British spirits</i> are exported as merchandize to Africa, must make oath thereof within 18 months.	33 Geo. II.	9	9	447
Suffering the package of <i>rum</i> , entered as merchandize, to be altered after shipped, forfeits 100 l.	33 Geo. II.	28	10	457
Assisting, or conniving at the fraudulent landing of <i>rum</i> , shipped as merchandize, to suffer six months imprisonment.	33 Geo. II.	28	10	457

MASTER of SHIP or VESSEL, *continued.*

- Assisting, or conniving at the fraudulent landing of *rum*, shipped as stores, forfeits 100l.
- In which British plantation *rum* is exported as merchandize to Africa, must make oath thereof within 18 months.
- Landing *tea*, entered for exportation to Ireland or America upon drawback of customs, in any other part, forfeits treble value.
- In which unmanufactured *tobacco* is exported from the warehouse, must join in the bond for the due exportation thereof.
- In which *tobacco* is laden for exportation (except to Ireland) entering his ship of the burthen of 70 tons, when she is not so, forfeits 100l.
- Employed in carrying letters, not to import or export goods, (unless allowed by the customs) on forfeiture thereof, and of 100l. and place.
- Stranded, or the owner, must reward persons employed in the preservation thereof.
- May stop the wages of mariners to answer the penalty for importing candles, soap, or starch, unlawfully, if it appears that they shipped the same privately.

MATE of SHIP, *vide* MASTER of SHIP.MATERIALS, *vide* *also* ARREARS.

- Preparations and utensils for manufacturing exciseable commodities, and also the commodities in the custody of makers, or others in trust, are liable for duties and penalties.

MAYOR.

- Or chief officer, of every market town, to keep brass standards, and, upon request, must regulate and mark victuallers and alehouse-keepers measures thereby (taking, as a fee, one farthing for each measure) neglect, 5l.

MEAD.

- Maker thereof for sale, must take out, and pay duty for a licence annually; neglect, 10l.
- Maker thereof for sale, cannot, by virtue of one licence, carry on business in any other houses or places than those in which it was carried on at the time the licence was taken out.
- Makers thereof for sale, being partners, and carrying on business in one house or shop, one licence sufficient.
- Maker thereof, must permit officer by day (and night with constable) to enter and take account;—refusing, penalty 15l.
- Maker thereof, fraudulent concealing, or carrying away mead, forfeits 5s. per gallon.
- Found in the room, cellar, &c. entered by any wholesale dealer in wine, for keeping or selling that article, to be deemed foreign wine.

MEASURE.

- The barrel of beer, in London, to contain 36 gallons;—of ale, 32 gallons.
- The barrel of beer or ale, in the country, to contain 34 gallons.
- The barrel of French beer to contain 36 gallons.
- Beer to be retailed by standard ale quart, or pint.
- Alehouse-keepers and victuallers measures to be regulated by standards, in the custody of mayors, or other chief officers of towns, &c.
- The wine gallon to contain 231 cubical inches.
- The tun of wine to contain 252 gallons,—the butt or pipe 126,—the hoghead 63 gallons.
- Strong waters, aqua vitae, cyder, perry, and metheglin, to be charged by the wine gallon.

A C T S.			
YEAR & REIGN.	Ch.	Sec.	Page
28 Geo. III.	37	18	995
33 Geo. II.	28	9	457
33 Geo. II.	9	9	447
12 Geo. III.	60	3	578
29 Geo. III.	68	40 41	1047 1048
29 Geo. III.	68	47	1050
13, 14 Car. II.	11	22	36
12 Q. Ann.	18	2	205
26 Geo. II.	32	8	413
28 Geo. III.	37	21	996
11, 12 W. III.	15	3 4 5	93
24 Geo. III.	41	1 6 7	770 772 773
24 Geo. III.	41	8	774
24 Geo. III.	41	8	774
7, 8 W. III.	30	17	71
7, 8 W. III.	30	16	70
26 Geo. III.	59	29	870
12 Car. II.	23	20	18
12 Car. II.	24	34	25
1 W. & M.	24	5	50
1 W. & M.	24	5	50
27 Geo. III.	31	27	976
11, 12 W. III.	15	1	92
10, 11 W. III.	15	5	93
5 Q. Ann.	27	17	105
5 Q. Ann.	27	17	105
12 Car. II.	23	20	18
12 Car. II.	24	34	25

MEASURE, *continued*.

	A C T S.			Page.
	YEAR & REIGN.	Cha.	Sect.	
— The Winchester bushel for malt, to be 18½ inches wide, and eight inches deep.	8, 9 W. III.	22	pen.	80
— The barrel of soft soap to contain 256 lbs.—half barrel 128 lbs.—fukin 64 lbs.—and half fukin 32 lbs.	12 Q. Ann.	2	7	186
— The barrel of vinegar to contain 34 gallons.	10 Q. Ann.	19	8	144
— Of ships or vessels;—rule laid down in lieu of that prescribed by 6 Geo. I, c. 21.	26	111		183
— Of ships or vessels;—rule to be observed when they are afloat.	10, 11 W. III.	21	15	88
	13 Geo. III.	74	1	585
	26 Geo. III.	60	14	884

MELASSES, *vide also* BEER, DISTILLER.

— Not to be used in brewing beer, on forfeiture of the beer, and 100l.	1 W. & M.	24	17	54
— Not to be used in brewing beer; nor above 10 lbs. to be in custody of brewer, on forfeiture of 100l.	10, 11 W. III.	21	34	90
— Not to be used by corn distiller in preparing wash, or extracting low wines or spirits; nor above 10 lbs. thereof to be in custody of such distiller, on forfeiture of 100l.	2 W. & M.	9	3	55
	7, 8 W. III.	30	7	68
	23 Geo. III.	70	24	730

MEMBERS of the HOUSE of COMMONS.

— Not to be concerned in farming, collecting, or managing, the revenue.	5, 6 W. & M.	7	57	64
— Cannot be a commissioner, or farmer of excise, commissioner of appeals, comptroller, or auditor; nor can he, by himself or deputy, execute any office whatever concerning the excise.	11, 12 W. III.	2	150 151	91
— No person employed in the revenue of excise to interfere in elections for members, on forfeiture of 100l. and incapacity.	5, 6 W. & M.	20	48	67
	9 Q. Ann.	11	49	135
	10 Q. Ann.	19	182	166
— No person concerned or employed in charging, collecting, levying, or managing the duties of excise, to vote for the election of any such Member, on forfeiture of 100l.	22 Geo. III.	41	1	705

MISDEMEANOR.

— Opposing, obstructing, or assaulting officers of the navy, customs, or excise, in the due execution of their office, is deemed a misdemeanor, which may be tried in any county;—the party bailable with two sureties in 100l. each, but not allowed time to traverse the indictment.	24 Geo. III.	47	15 17 19	782 783 784
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MITIGATION, *vide also* COMMISSIONERS, JUSTICES.

— Of penalties, may be at the discretion of commissioners, or justices, so as not to be less than double the duty and charges.	12 Car. II.	23	32	21
	12 Car. II.	24	46	29
	22, 23 Car. II.	5	8	47
— Of penalties, may be at the discretion of commissioners, or justices, so as not to be less than one fourth, and charges.	23 Geo. II.	21	38	388
— Of penalties, under the laws relating to leather by justices, not to be less than one fourth, and charges.	9 Q. Ann.	11	37	131
— Of the penalty for retailing spirits without licence not to be below 5l.	24 Geo. II.	40	7	392
	26 Geo. II.	13	9	404
	13 Geo. III.	56	4	581
— Of penalties, under one excise law, may be the same as under any other.	18 Geo. II.	26	14	359
	24 Geo. II.	40	29	403

MIXING, *vide* ADULTERATION, BEER, DISTILLER, HAIR-POWDER, MALT, CANDLES.

MONEY.

— Received for duties, not to be detained, or misapplied by collector.	9, 10 W. III.	44	45	82
	4 Q. Ann.	6	19	102
— Arising by the different duties, to be kept separate, and paid into the exchequer weekly, on Wednesday.	4 W. & M.	3	4	61
	5, 6 W. & M.	20	12	67
	12, 13 W. III.	11	22	97
— Received for the duties, not paid, or misapplied by commissioners, subjects them to double the value, and to incapacity.	9, 10 W. III.	44	42	81
	4 Q. Ann.	6	19	102
— Received for duties, misapplied by the commissioners, to be made good by themselves, and they are besides incapacitated.	4 W. & M.	3	6	61
	5, 6 W. & M.	20	14	67

MONEY, continued.

	A C T S.			
	YEAR & REIGN.	l.	s.	d.
— Arising by the several articles of excise; a separate account to be kept thereof quarterly.	27 Geo. III.	13	72	938
— Arising by the duties of excise; to be carried to, and made a part of the consolidated fund.	27 Geo. III.	13	47	935
— Arising by the sale of foreign liquors seized for non-entry; to be applied towards payment of the duties, and the surplus, if any, paid to the officer.	28 Geo. III.	37	11	991
— Arising by the sale of tobacco and snuff not cleared by the owner; to be applied to the payment of the duties and charges, and the surplus, if any, to be paid to the proprietor.	8 Geo. III.	25	8	556
— Arising by the sale of wines, warehoused for security of the duty; to be applied in due proportions, after deducting the charges, towards satisfying the duties of customs and excise, and the surplus, if any, to be paid to the proprietor.	29 Geo. III.	68	55	1054
— Deducted from the beer duty, for payment of malt allowance to brewers, &c. to be replaced out of the first money received on account of the malt duty.	26 Geo. III.	59	4	858
— May, by leave, and before issue joined, be paid into court, by any officer against whom an action shall be brought for any thing done in the execution of his office.	21 Geo. III.	55	41	703
	6 Geo. III.	19	11	540
	23 Geo. III.	70	33	732
	26 Geo. III.	59	61	883
	28 Geo. III.	37	28	998

MOORING PLACES, vide also TOBACCO.

— For tobacco ships, to be appointed by the commissioners of the customs, to which such ships must, on their arrival, be immediately conducted, and at which they must continue till cleared: — By 31 Geo. III, c. 47, no other ship to moor or discharge at such places.	29 Geo. III.	68	24	1039
	31 Geo. III.	47	1	1145

MOULDS, vide also CANDLES, PERMITS.

— For paper for printing permits, to be made by the person appointed by the commissioners of excise.	23 Geo. III.	70	8	722
— For making paper, with the words "Excise Office" visible in the substance, made by or found in the custody of any person, not being duly authorized, and without lawful leave, felony without clergy.	23 Geo. III.	70	9	723

MUM.

— Foreign, imported, duty to be paid before landed.	4 W. & M.	3	2	60
— Foreign, imported, not entitled to drawback on exportation.	1 W. & M.	22	4	50
— French, may be imported from the European dominions of the French King, in British or French ships, on payment of the proper duties.	27 Geo. III.	13	22	931
— French, must be entered with the collector of excise, landed, and the duty paid, within 30 days after reported, on forfeiture thereof.	27 Geo. III.	13	F.	940
— French, the barrel to consist of 36 gallons beer measure.	27 Geo. III.	31	8	968
— Foreign, unshipped or landed before the duties are paid, forfeited, and persons assisting, or to whose hands the same shall knowingly come, forfeit treble value.	27 Geo. III.	31	27	976
	8 Q. Ann.	7	17	108
	27 Geo. III.	31	9	969

NAVY, vide OFFICERS of the NAVY.**NETHERLANDS.**

— Ship or vessel importing tobacco or wine (except Rhenish wine) from thence, forfeited, with the goods.	13, 14 Car. II.	11	23	36
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NEWFOUNDLAND.

— British spirits may be exported thither as merchandize, in ships of 70 tons, or upwards.	6 Geo. III.	46	11	540
— Rum, of the British plantations, may be exported thither as merchandize, in ships of 70 tons burthen, or upwards.	6 Geo. III.	46	11	540

NOLI PROSEQUI, vide also ATTORNEY GENERAL.

— May be entered by the attorney general, to stop informations laid for recovery of any penalty incurred under the excise laws, relating to foreign wine.	26 Geo. III.	59	62	883
— May be entered by the attorney general, to stop prosecutions for any excise penalty or forfeiture.	26 Geo. III.	77	14	918

NORTH BRITAIN, *vide* SCOTLAND.NOTICE in GENERAL, *vide also* ENTRY, DECLARATION.

N. B. *Notice and entry are in many cases used synonymously.*

- Of shops, rooms, warehouses, or utensils, not legal, unless made in the name of the real owner.
- Of shops, rooms, or utensils, is illegal, if made in the names of fictitious or obscure persons; and the visible owner or occupier, or principal manager is liable.

NOTICE of ACTION.

- Must be given, one month before suing out a writ against an officer of excise, for any thing done in the execution, or by reason of his office; and must contain the cause of action, and the names and abode of the prosecutor and attorney, and also the evidence to be produced on the trial.
- Against officer, for any thing done in the execution of his office, must be proved by plaintiff to have been duly given, otherwise defendant to recover a verdict with costs.
- In case of action against the hundred to recover satisfaction for officer killed or wounded by smugglers, notice must be given to two inhabitants near the place, within four days after damage sustained.

NOTICE of APPEAL.

- Must be left at the dwelling-house of the party concerned.
- In malt cases, must be given six days before the sessions.

NOTICE AUCTIONEER.

- Must be given in writing, in London two days, in the country three days, previous to each sale.
- A true copy thereof must be produced, when country auctioneers account for their sales in London.
- Must be given to auctioneer (by 28 Geo. III, c. 37, in writing) by the owner, and by the person intended to be the bidder, for goods and effects to be bought in; and such notice must be verified by the oath of the auctioneer, in order to entitle him to an allowance of the duty.

NOTICE BEER.

- Must be given by brewer, victualler, innkeeper, &c. before setting up, using, or altering any copper, backs, coolers, tuns, &c. on forfeiture of 50l. :—By 8 & 9 W. III, c. 19, the penalty in the case of common brewers is 200l.
- Must be given by common brewer before he alters the situation or position of any tun, cooler, or other utensil, after once fixed.
- Must be given to officer, in writing, in city or market town four, in other places 12 hours, before beginning to brew *table beer*.
- Must be given to officer by brewer or victualler, of his intention to cleanse, or remove beer or worts, unless the whole is brewed off, and the officer has, or might have taken a distinct account of the guile.
- Must be given to officer by brewer, of all wash, tilts, or beer, sent to distiller or vinegar maker.
- Of intention to ship beer for exportation, must be given at the office of excise where brewed or made.
- Must be given by constable, of the day and place appointed by justices for granting beer licences.

NOTICE BRICKS and TILES.

- Must be given, or entry made, by maker, in writing, and at the next office of excise, of his name, abode, and places for making or preparing;—neglect, penalty 100l.
- Of the shipping thereof for exportation, must be given to the officer of excise, six hours.

ACTS.			
YEAR & REIGN.	Cha.	Sect.	Page.
18 Geo. II.	26	8	356
18 Geo. II.	26	8	356
23 Geo. III.	70	30	731
		32	732
		58	882
26 Geo. III.	59	60	883
28 Geo. III.	37	25	998
		27	998
23 Geo. III.	70	32	732
26 Geo. III.	59	60	883
28 Geo. III.	37	27	998
19 Geo. II.	34	7	372
15 Car. II.	11	26	44
12 Q. Ann.	2	38	193
19 Geo. III.	56	9	645
19 Geo. III.	56	10	646
19 Geo. III.	56	12	646
28 Geo. III.	37	20	996
15 Car. II.	11	1	37
8, 9 W. III.	19	8	78
5 Geo. III.	43	25	521
22 Geo. III.	68	4	708
7, 8 W. III.	30	21	71
8, 9 W. III.	19	9	78
1 W. & M.	22	1	49
26 Geo. II.	31	4	409
24 Geo. III.	24	4	757
25 Geo. III.	74	13	820

NOTICE CALICOES, LINENS, SILKS, &c.

Must be given, or entry made, by printer, painter, flainer, or dyer thereof, in writing, at the next office of excise, of his name, abode, workhouses, drying places, &c. before using the same, on forfeiture of 30*l.*:—By 25 Geo. III. c. 72, penalty 50*l.*

Must be given to the officer when the frame-mark, to denote the measure, shall be unavoidably obliterated or defaced.

Of the packing thereof for exportation, must be given, 12 hours in London, and 24 in the country.

Of the shipping thereof for exportation, must be given to the officer of excise, six hours.

NOTICE CAMBRICK and LAWN.

Must be given, by makers of cambrick and lawn, to the officer of excise, that he may attend to mark every piece before cut out of the loom.

NOTICE CANDLES.

Must be given, or entry made, in writing, by chandler, before erecting or enlarging any workhouse, room, &c. or using any copper, mould, or other utensil, on forfeiture of 50*l.* and the candles and materials.

Must be given by chandler before he begins to work, unless it be in the day-time, between five and seven in the summer, and seven and five in winter, on forfeiture of 10*l.*

Must be given in writing, within the limits of the chief office six hours; in city or town out of the limits 12 hours; and in other place 24 hours; of and before beginning to spread cottons, wicks, and rushes, and also of the time of running in the same, on forfeiture of 50*l.*

For beginning to run in, or dip, is void, if the time specified be more than five hours after the time for beginning to spread the wicks, &c.

For opening furnace, copper, dipping, or drawing moulds, or other utensils, must be given, in London six hours, in market towns 12, and 24 hours in other parts.

Must be given by chandler, before he removes candles of which no account has been taken, on forfeiture of 20*l.*

Must be given by chandler to the officer, or at the next office of excise, six hours before buying candles of another chandler.

Of the packing candles for exportation must be given, 12 hours in London, and 24 in the country.

Of the shipping candles for exportation, must be given to the officer of excise, six hours.

NOTICE COCOA NUTS, COFFEE, and TEA.

Must be given by dealer in those articles previous to bringing the same into stock, on forfeiture of the goods and treble value.

Must be given to the officer 12 hours before packing tea intended to be returned to the person from whom sent.

Of the seizure of coffee or tea by an officer of the customs must be given within 48 hours to the next officer of excise, to entitle the seizing officer to the reward.

NOTICE CYDER.

Must be given by maker of cyder before he delivers to distiller or vinegar-maker, any wash, vinegar, or cyder, on forfeiture of 20*s.* a barrel.

NOTICE DISTILLER.

Must be given, or entry made, by distiller, before setting up, or altering any utensil, or making use of any place, on forfeiture of 20*l.* for each.

A C T S.			
YEAR & REIGN.	Ch	St	2
10 Q. Ann.	19	71	159
25 Geo. III.	72	7	807
		24	812
25 Geo. III.	72	22	812
12 Q. Ann.	9	15	200
25 Geo. III.	74	17	822
		18	823
25 Geo. III.	74	19	823
4 Geo. III.	37	19	498
7 Geo. III.	43	12	547
8 Q. Ann.	9	6	111
		17	115
10 Q. Ann.	26	107	182
25 Geo. III.	74	29	827
		30	
26 Geo. III.	77	7	916
27 Geo. III.	31	21	973
8 Q. Ann.	9	14	114
11 Geo. I.	30	28	276
25 Geo. III.	74	12	819
		13	820
25 Geo. III.	74	13	820
10 Geo. I.	10	11	254
21 Geo. III.	55	24	696
12 Geo. I.	28	6	288
8, 9 W. III.	19	9	78
3, 4 W. & M.	15	1	58
8 & 9 W. III.	19	10	78

NOTICE DISTILLER, *continued.*

	A C T S.			Page.
	YEAR & REIGN.	Cha.	Sect.	
Must be given, or entry made, by distiller, at the next office of excise, before using any wash-batch, or other utensil, or any room or place for making or keeping wash for distillation;—neglect, penalty 50 l.	21 Geo. III.	55	36	701
Must be given by distiller, before receiving wine, cyder, sugar-water, or fermented wash, on forfeiture of 50 l.	24 Geo. II.	40	20	399
Must be given, in writing, by distiller, in London four, in the country eight hours, before beginning to lime any wash-back.	26 Geo. III.	73	6	889
Must be given, by distiller for home consumption, or exportation, for opening his low wine, or charging his wash still, four hours if in London, or other city, and if still to be opened between six in the morning and 12 at night;—but if in the country, or if still to be opened between 12 at night and six in the morning, notice must be given 12 hours.	12 Geo. III.	46	12 13	574 575
	14 Geo. III.	73	1	592
	26 Geo. III.	73	8	890
Must be given, by distiller from melasses, or other materials, (not corn) for charging wash still, four hours in London, and eight in the country.	14 Geo. III.	73	6	594
	26 Geo. III.	73	8	890
Given by distiller for charging his wash-still must specify the batch from which it is to be charged.	14 Geo. III.	73	7 8	595
Must be given by distiller for home consumption six hours before charging his still, unless between five in the morning and eight in the evening in winter, and three in the morning and nine in the evening in summer;—neglect, 100 l.	33 Geo. II.	9	14	451
Must be given, by distiller, 48 hours before he puts cyder into any still, to be drawn into low wines or spirits, on forfeiture of 5 l.	3 Geo. III.	1	12	481
Must be given, by distiller from corn for home consumption, or exportation, for opening the furnace doors of his stills, if in London, or other city, and if to be opened between six in the morning and 12 at night, four hours;—if in the country, or if to be opened between 12 at night and six in the morning, 12 hours.	14 Geo. III.	73	6	594
	12 Geo. III.	46	12 13	574 575
	26 Geo. III.	73	8	890
Must be given, by distiller from melasses, or other materials, (not corn) for opening furnace door, 12 hours in London, and 24 in the country.	14 Geo. III.	73	6	594
	26 Geo. III.	73	8	890
Must be given, by distiller, before working his still, or carrying out spirits, except between certain hours in the day.	2 W. & M.	9	8	56
Must be given, four days, by distiller for home consumption from corn, after three months working his wash still, before he can discontinue.	7, 8 W. III.	30	15	70
Must be given, by distiller for home consumption from corn, who has discontinued working his wash still, four days before he recommence.	26 Geo. III.	73	63	905
Must be given, by distiller, of bringing brandy or other spirits into his stock, on forfeiture of the spirits, casks, &c.	26 Geo. III.	73	65	906
Must be given, by distiller of Maidstone geneva, in writing, 12 hours before beginning to use any malt or corn for making wash.	6 Geo. I.	21	13	228
Being given by officer to distiller, 12 hours, of his intention to take stock, the trader must fill up all his moveable casks of British spirituous liquors, leaving only one ullage of each sort, and must separate one sort from another.	28 Geo. III.	46	67	1016
Must be given, by distiller for exportation, four hours before beginning to brew wash.	26 Geo. III.	73	39	899
Must be given, by distiller for exportation, four hours before conveying wash into the still.	2 Geo. III.	5	15	465
Must be given, by distiller for exportation, before he alters or enlarges his locked up warehouses.	2 Geo. III.	5	15	465
Must be given, by distiller for exportation, before he can take spirits out of his locked up warehouses to send to another distiller.	2 Geo. III.	5	18	467
	2 Geo. III.	5	19	469

NOTICE DISTILLER, *continued.*

- Must be given, by distiller for exportation, four hours before taking spirits out of his locked up warehouses, either for rectification, exportation, or to be sent coastways.
- Must be given, by distiller for exportation, five days before shipping British spirits.
- Must be given, by distiller for exportation to Scotland, four hours before he begins to brew or prepare wash, specifying from what materials he intends to extract spirits.
- Must be given, by distiller for exportation to Scotland, four hours before he begins to pump wash into the still.
- Must be given, by distiller for exportation to Scotland, four hours before he takes any spirits out of his warehouses for rectification, or exportation.
- Must be given, by distiller for exportation to Scotland, 24 hours before removing spirits from his warehouse, to the warehouse of another distiller.

NOTICE GLASS.

- Must be given, by glass-maker, to officer, before using any pot; that the same may be gaged and taken account of, on forfeiture of 50 l.
- Must be given, by glass-maker, in writing, 12 hours before beginning to charge any pot, on forfeiture of 50 l.
- Given by glass-maker, for charging, must specify the time, weight of metal, and sort of glass to be made, on forfeiture of 50 l.
- Must be given, by maker of *flint glass*, one hour before taking down the stopper of any pot, except to prevent loss by, or to discover any, broken pot, and except while charging, on forfeiture of 50 l.
- Must be given, by glass-maker, six hours before he begins to work up the bottom of any pot, for which the allowance of three or four inches has been made, on forfeiture of 50 l.
- Must be given, by maker of *flint glass*, six hours before taking metal out of any charged pot, to put into any new pot, for glazing thereof.
- Must be given, by maker of *flint glass*, six hours before he uses any metal for cleansing pots in which stained glass has been melted.
- Must be given, by maker of *cast plate glass*, six hours in London, and 12 in the country, before he draws it out of the annealing arch, on forfeiture of 50 l.
- Of the packing of glass for exportation, must be given, 12 hours in London, and 24 in the country.
- Of the shipping of glass for exportation, must be given to the officer of excise, six hours.

NOTICE HOPS.

- Must be given, or entry made, in writing, and at the next office of excise, by hop planter, or grower, on or before the 1st August annually, of all hop grounds, and of the parish or place wherein the same lies, on forfeiture of 40 s. an acre.
- Must be given, or entry made, by hop planter, of oasts, kilns, storehouses, &c. on forfeiture of 50 l.
- Of bagging or casking hops, must be given to the officer in writing, in the first week 24 hours, and afterwards 48 hours, before beginning, on forfeiture of 50 l.
- Of weighing hops, must be given in writing, in the first week 24 hours, and afterwards 48 hours, before beginning, on forfeiture of 50 l.
- Of the shipping of hops for exportation to Ireland, must be given, six hours, and must specify the time and place, the name of the ship, and master, and the port to which the hops are to be exported.

A C T S.			
YEAR & REIGN.	l	s	d
2 Geo. III.	5	20	469
33 Geo. II.	9	7	446
		11	450
28 Geo. III.	46	35	1002
28 Geo. III.	46	35	1002
28 Geo. III.	46	50	1010
28 Geo. III.	46	52	1011
19 Geo. II.	12	6	362
17 Geo. III.	39	27	607
19 Geo. II.	12	7	362
		8	
17 Geo. III.	39	33	609
32 Geo. III.	40	3	1161
		4	
		5	1162
		6	
17 Geo. III.	39	32	608
32 Geo. III.	40	7	1162
32 Geo. III.	40	8	1162
27 Geo. III.	28	7	965
26 Geo. III.	77	3	912
26 Geo. III.	77	3	912
9 Q. Ann.	12	6	137
		7	
9 Q. Ann.	12	8	137
9 Q. Ann.	12	10	138
6 Geo. I.	21	25	234
		27	235
6 Geo. I.	21	25	234
		27	235
26 Geo. III.	5	1	820
		2	830

NOTICE INFORMATION.

- Of information laid; must be given to the party, or left at the dwelling-house, within one week.
- Of information laid;—a summons left at the house, or usual residence of the party, or with wife, child, or menial servant, is deemed legal notice.
- Of information laid;—a summons, directed by the right, or assumed name of the party, and left at his house, shop, cellar, or usual residence, is deemed legal notice.
- Of the time of hearing information for the condemnation of candles, soap, or starch, seized in London, and unclaimed, must be signed by the solicitor, and put up at the Royal Exchange, 20 days after seizure made;—in the country, notice must be given by proclamation at the next market town, on the next market day after the 20 days.
- Of the time of hearing information for the condemnation of spirits seized in London, and not claimed, must be signed by the solicitor, and put up at the Royal Exchange, 20 days after seizure made;—in the country, notice must be given by proclamation at the next market town, on the next market day after the 20 days.

NOTICE LEATHER.

- Must be given to, or entry made with, the proper officer, by tanner, tawer, oil-dresser, and currier, of his name, yards, workhouses, fats, &c. on forfeiture of 50l.;—like notice must be given of places for drying and keeping, on forfeiture of 20l. and the hides and skins, or value.
- Must be given, in writing, by tanner, tawer, and oil-dresser, two days before taking leather out of the materials to be dried, on forfeiture of 20l.
- Must be given, by tanner, tawer, and oil-dresser, two days before removing leather from the drying place.
- Of the packing leather for exportation, must be given, 12 hours in London, and 24 in the country.
- Of the shipping leather for exportation, must be given to the officer of excise six hours.

NOTICE MALT.

- Must be given, or entry made, by maltster, in writing, and at the next office of excise, of his cisterns, utensils, kilns, floors, and places, before using or altering the same, on forfeiture of 50l.
- Must be given, by maltster, in writing, in market towns 24, in other parts 48 hours, before beginning to wet grain for malt, on forfeiture of 100l.
- Must be given to officer, in writing, by maker of malt for exportation, of the quantity of grain intended for each steeping, on forfeiture of 50l.
- Must be given to, or left for officer, by maker of malt for exportation, of the time he intends taking malt off the kiln.
- Must be given, by maltster for exportation, 40 hours before taking malt out of the locked up storehouse.
- Must be given, by the shipper of malt for exportation, 48 hours before beginning to ship.
- Must be given to the collector of excise, three days prior to the sessions, in case of application for relief in respect of malt damaged by the sinking of a barge.
- Must be given to the collector of excise, six days prior to the sessions, in case of application to justices;—and to the solicitor of excise, six days prior to application, if made to the commissioners, to recover the duty for malt destroyed or damaged by fire or water.
- On appeal from the judgement of the justices in malt cases, notice must be given to the respondent six days before the sessions.

A C T S.			
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1 W. & M.	24	16	53
12, 13 W. III.	11	17	96
32 Geo. II.	17	1	432
11 Geo. I.	30	26	277
32 Geo. II.	17	2	432
5 Geo. III.	43	19	516
23 Geo. II.	21	33	385
6 Geo. I.	21	21	232
9 Q. Ann.	11	15	125
		16	126
		17	127
9 Q. Ann.	11	16	126
		17	127
9 Q. Ann.	11	19	128
25 Geo. III.	74	12	819
		13	820
25 Geo. III.	74	13	820
12 Q. Ann.	2	36	193
3 Geo. III.	13	1	486
12 Geo. I.	4	49	283
		58	286
3 Geo. III.	1	17	483
12 Geo. I.	4	53	284
6 Geo. I.	21	6	225
12 Geo. I.	4	57	286
12 Q. Ann.	2	15	188
9 Geo. I.	3	36	248
12 Q. Ann.	2	38	193

NOTICE PAPER.

— Must be given, or entry made, by paper-maker, in writing, and at the next office of excise, of his name, abode, and places for making and drying;—neglecting to give notice of places for making, penalty 30 l. and of places for drying, &c. 20 l.;—and paper and materials found in places of which no notice given, are forfeited.

— Must be given, or entry made, by paper-maker, in writing, and at the next office of excise, of his name, abode, work-houses, and places, for making, drying, and keeping, and of his mills, vats, presses, and other utensils, before using, on forfeiture of 50 l. and the paper and materials.

— Must be given, by paper-maker, 24 hours by 24 Geo. III, c. 18, 48 hours) before removing paper from one mill to another to be sized and finished.

— Must be given, by paper-maker, in city or market town 24 hours, in other places 48 hours, before removing paper, paste-board, &c. that the officer may attend and charge the same.

— Must be given, by paper-maker, before he removes paper, pasteboard, &c. of which no account has been taken, on forfeiture of 20 l.

— Must be given to the collector of excise three days before the sessions, in case of application for relief in respect to paper, pasteboard, &c. damaged by the sinking of a barge.

— Of the packing paper, pasteboard, &c. for exportation, must be given 12 hours in London, and 24 in the country.

— Of the shipping paper, pasteboard, &c. for exportation, must be given to the officer of excise six hours previous thereto.

— Must be given by paper-stainer, in writing, at the next office of excise, of his name, abode, and places for printing, painting, staining, &c. before using the same, on forfeiture of 30 l. and the paper and materials, whether marked or unmarked.

— Must be given by paper-stainer six hours before cutting any piece of printed or painted paper into remnants.

— Must be given by paper-stainer before he removes painted or stained paper of which no account has been taken, on forfeiture of 20 l.

— Of the packing painted or stained paper for exportation, must be given 12 hours in London, and 24 in the country.

— Of the shipping painted or stained paper for exportation, must be given to the officer of excise six hours previous thereto.

NOTICE PARCHMENT and VELLUM.

— Must be given to, or entry left with the proper officer, by parchment-maker, of his name, yards, workhouses, fats, &c. on forfeiture of 50 l.;—like notice must be given of places for drying and keeping, on forfeiture of 20 l.

— Must be given, in writing, by parchment-maker, two days before he takes parchment or vellum out of the materials to be dried, on forfeiture of 20 l.

— Must be given, by parchment-maker, two days before he removes parchment or vellum from the drying places, &c.

NOTICE RECTIFIER.

— Must be given, by rectifier, if for opening or charging his still in London or other city, and the still to be opened between six in the morning and 12 at night, four hours;—if in the country, or if still to be opened between 12 at night and six in the morning, 12 hours.

— Must be given, by rectifier, for opening furnace door, 12 hours in London, and 24 in the country.

— Must be given, by rectifier, of bringing brandy or spirits into his stock, on forfeiture of the spirits and casks.

A C T S.			
YEAR & REIGN.		§	2
10 Q. Ann.	19	43	152
		44	153
		54	150
21 Geo. III.	24	10	680
		26	685
21 Geo. III.	24	17	682
24 Geo. III.	18	5	753
21 Geo. III.	24	20	683
10 Q. Ann.	19	51	155
21 Geo. III.	24	19	683
25 Geo. III.	74	12	819
		13	820
25 Geo. III.	74	13	820
10 Q. Ann.	19	43	152
		54	156
26 Geo. III.	78	16	927
26 Geo. III.	78	8	925
10 Q. Ann.	19	51	155
25 Geo. III.	74	12	819
		13	820
25 Geo. III.	74	13	820
9 Q. Ann.	11	15	125
		16	126
		17	127
9 Q. Ann.	11	16	126
		17	127
9 Q. Ann.	11	19	128
14 Geo. III.	73	1	592
12 Geo. III.	46	12	574
		13	575
14 Geo. III.	73	6	594
6 Geo. I.	21	13	228

NOTICE RECTIFIER, *continued.*

— Must be given, by rectifier, to the officer within 24 hours after receiving rectified or compounded spirits brought from Scotland, that he may attend and see the same reduced to the legal strength.

— Being given to rectifier, by the officer, in writing, 12 hours, of his intention to take stock, the trader must fill up all his moveable casks of British spirituous liquors, leaving only one ullage of each fort; and must separate one fort from another.

— Being given to rectifier by the officer, 12 hours, the trader must mark the true quantity, and strength, on all casks of spirits mixed with sweets, seeds, &c.

NOTICE RUM.

— Must be given, to the proprietor of British plantation rum, by officer desirous of taking account thereof in the bonded warehouses, one hour before his survey.

— Of the shipping British plantation rum for exportation, must be given five days.

— Of the shipping British plantation rum as stores, must be given five days.

NOTICE of SEIZURE, *vide also* NOTICE of INFORMATION.

— Of coffee, tea, or spirits, by officer of the customs; must be given to the next officer of excise, within 48 hours, to entitle the seizing officer to the reward.

— Of tobacco and snuff, by officer of the customs; must be given to the next officer of excise within 24 hours, to entitle the seizing officer to the reward.

— Of foreign wine, by officer of the customs; must be given to the next officer of excise, within 12 hours, to entitle the seizing officer to the reward.

NOTICE SNUFF, *vide* NOTICE TOBACCO, &c.

NOTICE SOPE.

— Must be given, or entry made, by sope-maker, in writing, and at the next office of excise, of his name, workhouses, and other places, and also of his coppers, furnaces, and utensils, before setting up or altering the same, on forfeiture of 50 l. and the sope.

— Must be given, in writing, and at the next office of excise, by maker of hard sope, of all frames used for cleansing.

— Must be given, in writing, by sope-maker, in London 12 hours, in the country 24 hours before each making, on forfeiture of 50 l.

— Must be given by sope-maker, in writing, 12 hours in London, and 24 in the country, before beginning to charge his copper.

— Must be given, by sope-maker; before charging his copper, &c. or filling out sope therefrom, if such operations are performed between ten at night and five in the morning; on forfeiture of 20 l.

— Must be given, by sope-maker, for opening furnace door, 12 hours in London, and 24 in the country.

— Must be given, by sope-maker, before lighting a fire under his copper, pan, &c. in London 12, and in the country 24 hours, on forfeiture of 20 l.

— Must be given, by sope-maker, for opening copper, or other utensil, 12 hours in London, and 24 in the country.

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		Cha.	Sect.	
	26 Geo. III.	73	40	900
	26 Geo. III.	73	39	899
	26 Geo. III.	73	33	897
	26 Geo. III.	77	15	919
	33 Geo. II.	28	11	458
	19 Geo. III.	22	7	624
	12 Geo. I.	28	6	288
	29 Geo. III.	68	147	1103
	26 Geo. III.	59	50	880
	10 Q. Ann.	19	6 19	143 147
	5 Geo. III.	43	17	515
	11 Geo. I.	30	33 35	279
	24 Geo. III.	48	12	797
	10 Q. Ann.	19	7	144
	17 Geo. III.	52	6 8	619
	24 Geo. III.	48	9	795
	32 Geo. III.	21	1	1153
	5 Geo. III.	43	15 16	514 515
	24 Geo. III.	48	9	795
	28 Geo. III.	37	13	992
	32 Geo. III.	21	1	1153
	5 Geo. III.	43	15	514
	24 Geo. III.	48	9	795
	28 Geo. III.	37	13	992
	32 Geo. III.	21	1	1153

NOTICE SOPE, *continued*.

— Must be given by sope-maker, in writing, previous to returning stale or rotten sope, or cuttings, to entitle him to an allowance of the duty.

— Must be given, by sope-maker, before he removes sope of which no account has been taken, on forfeiture of 20 l.

— Must be given, by sope-maker, once a month, of his intention to cleanse his coppers, pans, &c. three days before beginning, on forfeiture of 50 l.

— Of the packing of sope for exportation, must be given, 12 hours in London, and 24 in the country.

— Of the shipping of sope for exportation, must be given to the officer of excise, six hours.

NOTICE SPIRITS, *vide also* NOTICE DISTILLER, NOTICE RECTIFIER, NOTICE RUM.

— Must be given to the officer, by dealer in, or retailer of spirits, of bringing spirits into stock, on forfeiture of the spirits, casks, &c. and by 9 Geo. II, c. 23, in the case of a retailer, penalty 20 l.

— Must be given, by dealer, to the officer, within 24 hours after receiving rectified or compounded spirits from Scotland, that he may attend and see the same reduced to the legal strength.

— Being given to a dealer in spirits by the officer, in writing, 12 hours, of his intention to take stock; the trader must, on such notice, fill up all his moveable casks of British spirituous liquors, leaving only one ullage of each sort, and must separate one sort from another.

— Must be given, five days before shipping British spirits, either as merchandize or for stores, on forfeiture of 100 l.

NOTICE STARCH.

— Must be given, or entry made, by starch-maker, in writing, and at the next office of excise, of his name, abode, workhouses, and other places; fats, boxes, and other utensils, before using the same, on forfeiture of 50 l. and the starch and materials:— By 24 Geo. III, c. 48, penalty 200 l. and notice must contain a description of the places, utensils, &c.

— Must be given by starch-maker, in London 12, in the country 24 hours, before he begins to wash out any vat, on forfeiture of 100 l.

— Must be given, by starch-maker, in writing, of the time when the emptying or washing out of any vat was finished, on forfeiture of 100 l.

— Must be given by starch-maker, in London 12, in the country 24 hours, before he begins to take the slimes off the four waters, on forfeiture of 100 l.

— Or declaration, must be given by starch-maker, in writing, of the hour when the shifting of the four waters was finished, on forfeiture of 100 l.

— Must be given, by starch-maker, of boxing green starch, in London 12, in the country 24 hours, before beginning, on forfeiture of 10 l.:—By 19 Geo. III, c. 40, penalty 100 l. and notice must specify the frame or utensil from which the starch is to be boxed.

— Must be given, by starch-maker, to paper starch, 12 hours in London, and 24 in the country;—notice must specify the number of pieces, and the stove in which to be dried, on forfeiture of 100 l.

— Must be given by starch-maker, 12 hours in London, and 24 in the country, for restamping papers of starch broken by accident.

— Must be given by starch-maker, before removing starch from the stove after dried, 12 hours in London, and 24 in the country, on forfeiture of 200 l.

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11 Geo. I.	30	36 37	280
10 Q. Ann.	19	16	146
17 Geo. III.	52	14	621
25 Geo. III.	74	12 13	819 820
25 Geo. III.	74	13	820
6 Geo. I.	21	13	228
9 Geo. II.	23	7	315
26 Geo. III.	73	40	900
26 Geo. III.	73	39	899
33 Geo. II.	9	7 11	446 450
10 Q. Ann.	26	10 22	171 175
24 Geo. III.	48	1	792
19 Geo. III.	40	6	630
19 Geo. III.	40	7	630
19 Geo. III.	40	8	631
26 Geo. III.	51	16	851
4 Geo. II.	14	1	300
19 Geo. III.	40	11	632
26 Geo. III.	51	1 2	845 846
26 Geo. III.	51	11	849
26 Geo. III.	51	19	852

NOTICE STARCH, *continued*.

- Must be given by starch-maker, in London 12, in the country 24 hours, before he begins to break down pieces of starch into scrapings, or otherwise, on forfeiture of 100 l.
- Must be given by starch-maker, before he removes starch of which no account has been taken, on forfeiture of 20 l.
- Of the packing of starch for exportation, must be given, 12 hours in London, and 24 in the country.
- Of the shipping of starch for exportation, must be given to the officer of excise, six hours.

NOTICE SWEETS.

- Must be given, or entry made, in writing, and at next office of excise, by maker of sweets for sale, of his name, abode, and rooms or places for making or keeping, on forfeiture of 20 l.
- Must be given, by maker of sweets, of utensils for making or keeping, on forfeiture of 50 l. for each.
- Must be given, by maker of sweets, before carrying out, except at certain hours in the day, on forfeiture of 40 s. per barrel.

NOTICE TOBACCO and SNUFF.

- Must be given, 24 hours, before clearing tobacco or snuff from the warehouses for home trade.
- Must be given, by manufacturer of, or dealer in tobacco or snuff, before receiving any kind of tobacco or snuff into his entered premises, on forfeiture thereof, and treble value.
- Must be given, in writing, by manufacturer of tobacco, before he begins to strip, or press tobacco, or flatten stalks, six hours in London, 12 in other city or town, and 24 in other places; and must specify the weight, in such notice, on forfeiture of 20 l.
- Must be given, by manufacturer of snuff, before preparing or laying down snuff-work, or tobacco stalks for flour, in London six hours, in other city or town 12, and in other places 24 hours before beginning; notice to specify the weight and number of cask, on forfeiture of 50 l.
- Must be given, by manufacturer of snuff, as soon as he has laid down any snuff-work or stalks, specifying the time when laid down, on forfeiture of 50 l.
- Must be given, by manufacturer of snuff, before adding tobacco or stalks, &c. to any operation of snuff-work, in London six hours, in other city or town 12, and in other places 24 hours;—notice to specify the numbers of the casks, &c.
- Must be given, by manufacturer of tobacco or snuff, within 48 hours after declaration, if it be found necessary to convert the goods into other sorts of tobacco than declared, or to lay it down in snuff-work.
- Must be given, by manufacturer of snuff, before proceeding to manufacture snuff-work into different sorts of snuff than first declared; in London six hours, in other city or town 12, and in other places 24 hours;—notice to specify the number of the cask, &c.
- Must be given, by manufacturer of snuff, before he takes snuff-work or stalks out of the casks to be ground, in London six hours, in other city or town 12, and in other places 24 hours;—notice to specify the number of the cask, and the sort of snuff to be made, on forfeiture of 50 l.
- Must be given, by manufacturer of tobacco or snuff, six hours in London, 12 in other city or town, and 24 in other places, before taking manufactured tobacco or snuff for use, from tobacco or snuff in operation.
- Must be given by manufacturer of snuff, intending to have Scotch snuff locked up in his snuff room on its being returned from the mill, in London six hours, in other city or town 12, and in other places 24 hours.

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19 Geo. III.	40	16	633
10 Q. Ann.	26	19	174
25 Geo. III.	74	12	819
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25 Geo. III.	74	13	820
10 Geo. II.	17	4	334
8, 9 W. III.	22	11	80
7, 8 W. III.	30	18	71
29 Geo. III.	68	52	1052
29 Geo. III.	68	118	1089
29 Geo. III.	68	77	1063
		95	1075
29 Geo. III.	68	87	1067
		95	1075
29 Geo. III.	68	87	1067
		95	1075
30 Geo. III.	40	11	1131
		30	1137
29 Geo. III.	68	78	1064
		79	1064
		95	1075
30 Geo. III.	40	9	1130
		10	1130
		30	1137
29 Geo. III.	68	87	1067
		95	1075
30 Geo. III.	40	14	1132
		30	1137
29 Geo. III.	68	91	1072
		95	1075

NOTICE TOBACCO and SNUFF, *continued.*

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	YEAR & REIGN.	Ch.	Sec.	
Must be given, by manufacturer of snuff desirous of taking Scotch snuff out of his locked up room, in London six hours, in other city or town 12, and in other places 24 hours.	29 Geo. III.	68	91	1072
Must be given, by manufacturer of snuff, six hours in London, 12 in other city or town, and 24 in other places, before liquoring or damping snuff.	30 Geo. III.	40	15 16 30	1075 1133 1137
Must be given to the officer, 12 hours before packing up tobacco or snuff intended to be returned to the person from whom sent.	29 Geo. III.	68	122	1091
Must be given, to the officers of customs and excise, by persons intending to export tobacco from the warehouses.	29 Geo. III.	68	39	1046
Of the packing of manufactured tobacco for exportation, must be given, six hours in London, and 12 in the country.	29 Geo. III.	68	128	1094
Of the shipping of manufactured tobacco for exportation, must be given to the officer, in London six hours, in the country 12;—notice must contain the names of the ship and master, and quantity of tobacco, &c.	29 Geo. III.	68	128	1094

NOTICE VINEGAR.

Must be given, or entry made, by vinegar-maker of store-houses, cellars, &c. for making or keeping vinegar or preparations, on forfeiture of 50 l.	10, 11 W. III.	21	14	88
Must be given, by vinegar-maker, before receiving stale beer, cyder, &c. or delivering out vinegar, except at certain hours, on forfeiture of 50 l.	10, 11 W. III.	21	12	87
Must be given, by vinegar-maker, before carrying out, except at certain hours in the day, on forfeiture of 40 s. a barrel.	7, 8 W. III.	30	18	71

NOTICE WINE.

Must be given, or entry made, by dealer in wine, at the next office of excise, before setting up, altering, or enlarging any bin, vessel, or other convenience, capable of containing more than three gallons, on forfeiture of 50 l.	26 Geo. III.	59	21	865
Must be given, by wholesale dealer in wine, before drawing off or bottling (except to be immediately sent out) six hours in London, and 12 in the country;—notice to specify the sort, quantity to be drawn off, and number of vessels or bottles to be filled, on forfeiture of 50 l.	26 Geo. III.	59	22	866
Must be given, by wholesale dealer in wine, six hours in London, and 12 in the country, before removing wine from one bin to another, on forfeiture of 50 l.	26 Geo. III.	59	22	866
Of the packing of wine for exportation must be given six hours in London, and 12 in the country.	26 Geo. III.	59	46	876
Of the shipping of wine for exportation, must be given to the officer, in writing, in London, six hours, in the country, 12; notice must contain the names of the ship and commander, and the quantity and sort of wine, &c.,	26 Geo. III.	59	46	876

NOTICE WIRE.

Must be given, or entry made, by drawer of gilt and silver wire, in writing, and at the next office of excise, of houses, places, name, and abode, before beginning, on forfeiture of 20 l. and the wire, &c.	10 Q. Ann.	26	49 59	177 179
Must be given, by wire drawer, before he removes wire, of which no account has been taken, on forfeiture of 40 l.	10 Q. Ann.	26	56	179
Of the packing of wire, &c. for exportation, must be given, 12 hours in London, and 24 in the country.	25 Geo. III.	74	12 13	819 820
Of the shipping of wire, &c. for exportation, must be given to the officer of excise, six hours.	25 Geo. III.	74	13	820

NUMBER, *vide* ENTRY, MARK, REPORT.OAKER, *vide* also SNUFF.

Umber, or other colouring (except tinged water) not to be mixed with snuff-work or snuff, on forfeiture of 200 l.	29 Geo. III.	68	93	1073
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OATH, *vide also* AFFIDAVIT.

	A C T S.			Page.
	YEAR & REIGN.	Cha.	Sec.	
Must be dispensed with in the case of <i>quakers</i> , and their solemn affirmation allowed instead, except in criminal cases.	22 Geo. II.	46	36	382
Of allegiance and supremacy, and also the oath of office (according to the form prescribed) must be taken by every person before he intermeddles with any employment in the excise.	12 Car. II.	23	37	383
Of office, must be taken by officers employed in charging hops.	12 Car. II.	33	21	21
Of office, allegiance, and supremacy;—a certificate of having taken them must be entered with the auditor of excise.	12 Car. II.	24	47	31
Of office, &c. the taking thereof must be certified by justice to the quarter sessions.	15 Car. II.	11	27	45
Must be made by the officer who attends the India Company's <i>tea sales</i> , to ascertain the ad valorem duty.	9 Q. Ann.	12	12	138
Must be made by warehouse-keepers, of <i>coffee, tea, or cocoa nuts</i> , to the truth of their accounts, once in six months, or oftener.	15 Car. II.	11	27	45
Must be made by warehouse-keepers of tea, to their accounts of <i>tea</i> delivered for exportation, every three months.	12 Car. II.	23	34	21
Must be made, by officers of the <i>bonded rum warehouses</i> , to their half-yearly accounts, of the quantity received, delivered, and remaining.	12 Car. II.	24	48	31
Must be made by the master or purser of ship, to the truth of his <i>entry, or report</i> .	18 Geo. II.	26	6	355
Master, or purser of <i>ship of war</i> , arriving with goods from foreign parts, must answer officer of the customs, on oath, touching the same.	10 Geo. I.	10	29	259
Of the growth and identity of <i>British plantation cocoa nuts</i> , must be made by planter, and master of ship, in the colonies; and by the latter on his arrival in England.	21 Geo. II.	14	4	380
Of the growth and identity of <i>British plantation coffee</i> , must be made by planter, and master of ship, in the colonies; and by the latter on his arrival in England.	15 Geo. II.	25	4	344
That <i>British plantation rum</i> imported is the same as mentioned in the plantation certificate, must be made by master of ship when he reports his cargo.	13, 14 Car. II.	11	2	33
Must be made, that liquors brought from <i>Guernsey, Jersey, &c.</i> are of the produce of the said islands, before landed;—oath may be administered by officer of customs.	26 Geo. III.	40	11	837
Must be made, by master of ship importing goods, of the produce of the <i>Isle of Man</i> into Great Britain, that they are the same as mentioned in the official certificate.	29 Geo. III.	68	25	1040
Master or purser of vessel outward bound must answer officer of the customs, on oath, touching goods on board.	13, 14 Car. II.	11	3	34
Of the voyage and navigation of ships or vessels arriving, or going out in ballast, must be made by the master, if called on by the customs.	23 Geo. III.	79	7	740
Must be made by <i>auctioneer</i> , in the case of goods bought in, that previous notice was given him (by 28 Geo. III, c. 37, in writing) of the person intended to bid;—and also that the transaction was fair.	5 Geo. II.	24	3	306
Must be made, by the maker of <i>paper</i> , to the value of paper chargeable ad valorem.	4 Geo. III.	15	21	496
Must be made by <i>tanner, tawer, and oil-dresser</i> , to the value of leather, chargeable ad valorem.	2 W. & M.	9	12	57
Must be made by makers of <i>bricks and tiles</i> to the truth of their periodical entries.	7, 8 W. III.	30	19	71
Must be made, by <i>chandlers</i> , or their chief workmen, to the truth of their periodical entries.	5 Geo. III.	43	11	511
Must be made, by makers of <i>coaches</i> for sale, or their chief workmen, to the truth of their periodical accounts.	20 Geo. III.	42	10	668
Must be made, by drawers of <i>gilt and silver wire</i> , to the truth of their periodical entries.	13, 14 Car. II.	11	3	34
	24 Geo. III.	47	26	786
	19 Geo. III.	56	12	646
	28 Geo. III.	37	20	996
	10 Q. Ann.	19	42	152
	21 Geo. III.	24	8	679
	9 Q. Ann.	11	14	125
			19	128
	24 Geo. III.	24	12	759
	8 Q. Ann.	9	7	112
	25 Geo. III.	74	27	826
	25 Geo. III.	49	8	801
	10 Q. Ann.	26	50	178

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19 Geo. II.	12	13		164
17 Geo. III.	39	28		657
10 Q. Ann.	19	45		153
21 Geo. III.	24	11		681
26 Geo. III.	78	2		923
10 Q. Ann.	19	72		160
10 Q. Ann.	19	9		144
17 Geo. III.	52	3		618
10 Q. Ann.	26	11		172
19 Geo. III.	40	3		629
9 Q. Ann.	11	16		126
10 Geo. I.	10	35		262
29 Geo. III.	68	105		1079
26 Geo. III.	59	26		868
23 Geo. III.	77		1	733
			2	735
			3	735
12 Q. Ann.	9	16		200
10 Q. Ann.	19	29		149
12 Q. Ann.	7	16		200
10 Q. Ann.	19	63		157
21 Geo. III.	24	40		688
25 Geo. III.	74		13	820
			19	823
26 Geo. III.	5	2		830
26 Geo. III.	59	48		878
26 Geo. III.	77	3		912
29 Geo. III.	68	133		1096
1 Geo. III.	7		5	461
			6	
2 Geo. III.	5	28		473
26 Geo. III.	40	18		841
27 Geo. III.	31	25		975
26 Geo. III.	40	18		841
27 Geo. III.	31	25		975
12 Geo. I.	28	24		293
5 Geo. III.	43	33		525
33 Geo. II.	9	7		446
19 Geo. III.	22	7		614

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2 Geo. III.	5	27	472
33 Geo. II.	9	9	447
33 Geo. II.	9	9	447
33 Geo. II.	28	9	457
33 Geo. II.	9	9	447
33 Geo. II.	28	9	457
33 Geo. II.	9	9	447
29 Geo. III.	59	3	1027
24 Geo. III.	47	36	790
19 Geo. III.	69	16	655
26 Geo. III.	40	28 29	844 844
25 Geo. III.	49	9	801
31 Geo. II.	32	11	427
23 Geo. III.	79	9	742
5 Geo. III.	24	5	307
26 Geo. III.	5	3	831
26 Geo. III.	40	29	844
23 Geo. III.	77	7 8	737
10 Q. Ann.	19	31	150
12 Q. Ann.	9	18	201
29 Geo. III.	68	151	1105
26 Geo. III.	59	52	881
24 Geo. III.	47	36	790
6 Geo. I.	21	7	226
26 Geo. III.	77	8	916

Must be made, by master or purser of ship in which *British spirits* are carried coastways, that they were duly landed at the port for which entered, without fraud or diminution, before cancelling the bond.

Must be made, by the exporter, of the due landing of *British spirits* exported as merchandize to Europe or America, before cancelling the bond.

Must be made, by the master or purser of ship, of the due landing of *British spirits* exported as merchandize to Africa, before cancelling the bond.

Must be made, by the exporter, of the due landing of *British plantation rum* exported as merchandize to Europe or America, before cancelling the bond.

Must be made, by the master or purser of ship, of the due landing of *British plantation rum* exported as merchandize to Africa, before cancelling the bond.

Must be made, by the commander of the ship and the exporter, of the due landing of *tea* exported to Africa, before the bond can be cancelled.

Must be made, by the claimer of goods or vessels returned into the exchequer, that they were his property; but if the claimer is not resident in London, oath of the property must be made by the attorney.

Mentioned in the third section of the articles of war, must be tendered to smuggler adjudged and delivered to serve as a soldier or sailor.

May be administered to witnesses on their examination before the surveyors general of the customs; and if false, the party is punishable as for corrupt perjury.

Must be made to the truth of informations exhibited for offences against the law imposing a duty on *coaches*, &c. built for sale.

Must be made, to the truth of informations exhibited for offences against the *plate licence act*.

False, in respect to the produce, or shipping of *British plantation cocoa nuts*,—penalty 200 l. and 12 months imprisonment.

False, in respect to the produce, or shipping *British plantation coffee*,—penalty 200 l. and 12 months imprisonment.

False, in respect to the exportation of *hops*, or to the payment of the duty thereon, is punishable as corrupt perjury.

False, touching any of the facts required to be sworn to under the *manifest and export act* of 26 Geo. III, c. 40, is punishable as corrupt perjury.

False, in respect to *sepe* or *starch* used in the *linen* or *cotton* manufactory;—first offence, penalty 100 l.; second, punishable as corrupt perjury;—but false oath to the book of entries, first offence six months imprisonment.

False, in respect to *sepe* used in the *woollen* or *linen* manufactory,—first offence, penalty double the value of the drawback; second, punishable as corrupt perjury.

False, in any case under the 29 Geo. III, c. 68, (*tobacco* and *snuff*) punishable as corrupt perjury.

False, in any case under 26 Geo. III, c. 59, (*foreign wine*) punishable as corrupt perjury.

False, in respect to the property, &c. of goods or vessels returned into the exchequer, is punishable as corrupt perjury.

OBSTRUCTING OF OFFICER, *vide also* ASSAULTING.

In the execution of the powers and authorities given by any excise law, penalty 10 l.

Forcibly, in weighing, and taking account of stock by any trader subject to excise survey, who is required to keep just scales and weights, penalty 100 l.

OBSTRUCTING of OFFICER, *continued.*

	A C T S.			
	YEAR & REIGN.	l.	s.	d.
In the execution of his duty, under the laws relative to <i>brewers, victuallers, &c.</i> —trader may be forbid to sell or send out.	12 Car. II.	23	19	18
In the execution of his duty, under the laws relative to <i>brewers, victuallers &c.</i> penalty 20 l.:—By 8 & 9 W. III, c. 19, obstructing officer in searching for private pipes, &c. penalty 50 l.	12 Car. II.	24	33	24
In the execution of his duty, under the laws relative to <i>bricks and tiles</i> , penalty 50 l.	7, 8 W. III.	30	22	72
In the execution of his duty, under the laws relative to <i>calicoes, linens, &c. printed, &c.</i> penalty 20 l.:—By 25 Geo. III, c. 72, penalty 200 l.	8, 9 W. III.	19	6	77
In the execution of his duty, under the laws relative to <i>candles</i> , penalty 20 l.	24 Geo. III.	24	5	757
In the execution of his duty, under the laws relative to <i>candles</i> , penalty 100 l.	10 Q. Ann.	19	78	161
In the execution of his duty, under the laws relative to <i>coffee, tea, cocoa-nuts, and chocolate</i> , penalty 50 l.;—in searching for and seizing those articles under a warrant, 100 l.	25 Geo. III.	72	8	807
In the execution of his duty, under the laws relative to <i>cyder, &c.</i> penalty 15 l.:—By 4 Geo. I, c. 3, penalty 20 l.; and by 6 Geo. III, c. 14, penalty 40 l.	8 Q. Ann.	9	13	114
In the execution of his duty, under the <i>distillery</i> laws, trader may be forbid to sell or send out.	11 Geo. I.	30	24	274
In the execution of his duty, under the <i>distillery</i> laws, penalty 20 l.	23 Geo. II.	21	34	386
In the execution of his duty, under the <i>distillery</i> laws, penalty 50 l.	24 Geo. III.	11	8	745
In the execution of his duty, under the <i>distillery</i> laws, penalty 100 l.	10 Geo. I.	10	13	255
In the execution of his duty, under the <i>distillery</i> laws, penalty 200 l.	21 Geo. III.	55	45	703
In the execution of his duty, under the <i>distillery</i> laws, penalty 500 l.	7, 8 W. III.	30	17	71
In the execution of his duty, under the <i>distillery</i> laws, penalty 100 l.	4 Geo. I.	3	11	217
In the execution of his duty, under the <i>distillery</i> laws, penalty 200 l.	6 Geo. III.	14	17	535
In the execution of his duty, under the <i>distillery</i> laws, penalty 500 l.	12 Car. II.	23	19	18
In the execution of his duty, under the <i>distillery</i> laws, penalty 100 l.	12 Car. II.	24	33	24
In the execution of his duty, under the <i>distillery</i> laws, penalty 200 l.	7, 8 W. III.	30	27	74
In the execution of his duty, under the <i>distillery</i> laws, penalty 500 l.	6 Geo. I.	21	14	228
In the execution of his duty, under the <i>distillery</i> laws, penalty 100 l.	24 Geo. II.	40	19	399
In the execution of his duty, under the <i>distillery</i> laws, penalty 200 l.	33 Geo. II.	9	11	450
In the execution of his duty, under the <i>distillery</i> laws, penalty 500 l.	2 Geo. III.	5	30	474
In the execution of his duty, under the <i>distillery</i> laws, penalty 100 l.	12 Geo. III.	46	19	576
In the execution of his duty, under the <i>distillery</i> laws, penalty 200 l.	14 Geo. III.	73	1	592
In the execution of his duty, under the <i>distillery</i> laws, penalty 500 l.	14 Geo. III.	73	13	596
In the execution of his duty, under the <i>distillery</i> laws, penalty 100 l.	19 Geo. III.	50	2	637
In the execution of his duty, under the <i>distillery</i> laws, penalty 200 l.	10, 11 W. III.	4	5	84
In the execution of his duty, under the <i>distillery</i> laws, penalty 500 l.	23 Geo. III.	70	13	724
In the execution of his duty, under the <i>distillery</i> laws, penalty 100 l.	26 Geo. III.	73	4	888
In the execution of his duty, under the <i>distillery</i> laws, penalty 200 l.	28 Geo. III.	46	78	1018
In the execution of his duty, under the laws relative to taking samples, &c. <i>export distillery</i> , penalty 500 l.	2 Geo. III.	5	18	467
In the execution of his duty, under the laws relative to <i>glafs</i> , penalty 50 l.	19 Geo. II.	12	12	364
In the execution of his duty, under the laws relative to <i>hops</i> , penalty 20 l.	17 Geo. III.	39	34	609
In the execution of his duty, under the laws relative to <i>leather and parchment</i> , penalty 10 l.	9 Q. Ann.	12	15	139
In the execution of his duty, under the laws relative to <i>malt</i> for home consumption, penalty 10 l.:—By 12 Q. Ann. c. 2, penalty 20 l.	6 Geo. I.	21	26	235
In the execution of his duty, under the laws relative to <i>malt</i> for exportation, penalty 50 l.	9 Q. Ann.	11	17	127
In the execution of his duty, by makers of <i>mead, sweets, or vinegar</i> , penalty 15 l.	1 Geo. I.	2	14	210
In the execution of his duty, under the laws relative to <i>paper</i> : by 10 Q. Ann. c. 19, penalty 20 l. by the other laws, 50 l.	12 Q. Ann.	2	4	186
	12 Geo. I.	4	34	192
	7, 8 W. III.	30	58	286
	10 Q. Ann.	19	17	71
	21 Geo. III.	24	50	155
	26 Geo. III.	77	21	684
	26 Geo. III.	78	36	687
	32 Geo. III.	54	5	914
			17	927
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OBSTRUCTING of OFFICER, *continued*.

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33 Geo. II.	28	11	458
28 Geo. III.	37	16	993
26 Geo. III.	77	17	994
26 Geo. III.	77	15	919
26 Geo. III.	77	16	919
10 Q. Ann.	19	15	146
24 Geo. III.	48	10	796
17 Geo. III.	52	12	621
6 Geo. I.	21	14	228
9 Geo. II.	23	9	316
10 Q. Ann.	26	18	174
4 Geo. II.	14	9	303
4 Geo. II.	14	4	301
19 Geo. III.	40	21	635
26 Geo. III.	51	26	855
24 Geo. III.	48	6	794
29 Geo. III.	68	149	1104
29 Geo. III.	68	153	1105
26 Geo. III.	59	45	876
10 Q. Ann.	26	55	179
8 Geo. I.	18	25	246
11 Geo. I.	30	2	266
17 Geo. III.	29	3	602
5 Geo. III.	39	14	507
8 Geo. I.	18	6	240
9 Geo. II.	35	13	322
19 Geo. II.	34	1	367
24 Geo. II.	40	28	402
19 Geo. III.	69	10	654
26 Geo. III.	77	18	920
24 Geo. III.	47	15	782
24 Geo. III.	47	16	783

OBSTRUCTING of OFFICER, *continued*.

- In going on board, or in rummaging coasting ships or vessels within the limits of any port, penalty 100*l*.
- Forcibly, in the execution of his duty, on board ship within the limits of any port, is transportation.

OCCUPIER.

- Or visible owner of shops, &c. is deemed the real trader, and liable accordingly.
- Of any house, &c. in which any private or concealed brewing utensils are discovered, forfeits 50*l*.
- Of any house, &c. in which any private or concealed distillery utensils are found, forfeits 20*l*. :—By 8 & 9 *W. III.*, c. 19, penalty 50*l*.
- Of any house, knowingly permitting a private back or still to be set up or used for making wash, or distilling low wines or spirits, incurs the penalties for privately using such utensils.
- Of any house, &c. in which spirits are, by his consent, sold in less quantity than two gallons, is deemed a retailer.
- Of out house, garden, or lands, where leaves dyed or fabricated in imitation of tea, are found, if lodged with his privity or consent, he incurs the penalties.

OFFENCE, *vide also* ACTION, INFORMATION, OFFENDER.

- Committed within the limits of the chief office in London, to be heard and determined by the commissioners, or major part of them :—By 1 *Geo. II.*, c. 16, such offence may be heard and determined by any three commissioners.
- Committed within any county, town, &c. (not within the limits of the chief office) to be heard and determined by any two justices residing near.
- May be prosecuted wherever the offender is found, though not within the jurisdiction where offence committed.
- Against the act for restraining illicit trade to and from the *Ile of Man*, may be prosecuted in any county in England.
- Of assaulting an officer of excise or customs, may be tried in any county.
- Declared a misdemeanor by 24 *Geo. III.*, c. 47, may be tried in any county.
- Made felony by any law of customs or excise, may be tried in any county.

OFFENDER, *vide also* OFFENCE.

- Against the laws of excise may be prosecuted summarily wherever he is found, although not within the jurisdiction where offence committed.
- Against the laws of excise, not having goods, whereon penalty can be levied, may be imprisoned till satisfaction made.
- Against the laws of excise, may be committed under a warrant of the commissioners of excise or justices, within whose jurisdiction he is found, on production of the distress warrant, and return thereof.
- Against the laws of excise, may be apprehended under a body warrant, indorsed by three commissioners of excise, or one justice, if found in their respective jurisdictions.

OFFICE, *vide also* EXCISE-OFFICE, OFFICE-HOURS, OFFICE-KEEPER.

- Oath of, must be taken by every person before he intermeddles with any employment in the excise.

OFFICE-HOURS.

- From eight to 12, and from two to five.—By 15 *Car. II.*, c. 11, from nine to 12 in the forenoon :—But by 23 *Geo. II.*, c. 26, office hours are from eight in the morning to two in the afternoon.

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9 Geo. II.	35	29	328
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18 Geo. II.	26	8	356
15 Car. II.	11	1	37
3, 4 W. III.	15	1	58
8, 9 W. III.	19	10	78
26 Geo. III.	73	53	903
11 Geo. II.	26	1	337
17 Geo. III.	29	5	603
12 Car. II.	23	31	20
12 Car. II.	24	45	27
1 Geo. II.	16	4	296
12 Car. II.	23	31	20
12 Car. II.	24	45	27
18 Geo. II.	26	13	358
5 Geo. III.	43	26	522
5 Geo. III.	39	14	597
9 Geo. II.	35	26	327
24 Geo. III.	47	17	783
19 Geo. II.	34	3	370
24 Geo. III.	47	17	783
18 Geo. II.	26	13	358
5 Geo. III.	43	26	522
12 Car. II.	23	31	20
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18 Geo. II.	26	13	358
5 Geo. III.	43	26	522
32 Geo. III.	10	1	1149
12 Car. II.	23	33	21
12 Car. II.	24	47	31
15 Car. II.	11	27	45
12 Car. II.	23	34	21
12 Car. II.	24	48	31
15 Car. II.	11	9	39
23 Geo. II.	26	12	389

OFFICE-KEEPER, *vide also* EXCISE-OFFICE.

— Must be appointed in every market town, to keep the office open, receive entries, &c.—neglect, 10*l.* for every market day.

— Evidence that person acted as such, sufficient on the trial of an information or action relative to the revenue, without proving the names of the commissioners who signed the commission.

— Having custody of prohibited or run goods, seized by the buyer or seller thereof, may, if not proceeded against within one month, prosecute the same himself.

OFFICER of CUSTOMS.

— Must not trade in tea, coffee, or exciseable liquors, on forfeiture of 50*l.* and his employment.

— Above the degree of tidemen or watermen, may inspect the cabbins, and every other part of a ship, and also all boxes, chests, &c. and may open the same, if the keys are withheld by the master.

— Must mark or seal, and take an account of such parts of the cargo of any ship arriving from abroad, as shall not be stowed in the main hold or chains.

— Must mark and number hogheads, and other packages of tobacco, while on ship-board.

— Who shall first board any ship or vessel with tobacco from America, must fasten and lock down the hatchways.

— Must attend tobacco and snuff, from the unshipping until deposited in the warehouse.

— Must put proper landing marks and numbers on each hoghead, cask, &c. of tobacco and snuff, as soon as deposited in the warehouse.

— In case only part of the cargo of a ship is delivered at one port, and the other part is consigned to a different port, he must indorse on the manifest, an account of the part delivered.

— May seize tea and spirits removing without permit, and the cattle, carriage, and vessels employed in the removal thereof, the same as officers of excise.

— May seize foreign or British liquors, liable to forfeiture by any law whatever.

— Seizing coffee, tea, or foreign spirits, must give notice thereof to the excise within 48 hours;—if it is afterwards removed without permit, it may be re-seized.

— Seizing tobacco and snuff, &c. must give notice thereof to the excise within 24 hours;—if it is afterwards removed without permit, it may be re-seized.

— Seizing wine, must give notice thereof to the excise within 12 hours;—if it is afterwards removed without permit, it may be re-seized.

— May command the assistance of constables, and others, for the preservation of a ship in danger.

— May, under the authority of three justices, take possession of, and sell unclaimed stranded goods.

— Not using his best endeavours to seize coffee, tea, or foreign spirits, liable to forfeiture, and to arrest persons liable to be apprehended under the 19 *Geo. III.* c. 69, such officer, on complaint received, examined into, and transmitted to the board, may be dismissed, and he is thereupon rendered incapable of serving again.

— Arresting smugglers or other offenders against the 19 *Geo. III.* c. 69, and who shall be committed for trial, must enter into a recognizance to appear at the sessions, and prosecute.

— Taking bribe, gratuity, or reward, for the neglect or non-performance of his duty, penalty 50*l.* and incapacity.

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6 Geo. I.	21	24	234
11 Geo. I.	30	21	271
12 Geo. I.	28	7	288
26 Geo. III.	40	23	843
26 Geo. III.	40	9	837
29 Geo. III.	68	34	1043
29 Geo. III.	68	20	1037
29 Geo. III.	68	34 37	1043 1045
29 Geo. III.	68	34 37	1043 1045
26 Geo. III.	40	6	834
24 Geo. III.	47	29	787
8 Geo. I.	18	24	246
12 Geo. I.	28	6	288
29 Geo. III.	68	147	1103
26 Geo. III.	59	50	880
12 Q. Ann.	18	1	204
12 Q. Ann.	18	2	205
19 Geo. III.	69	32	659
19 Geo. III.	69	11	654
24 Geo. III.	47	32	788

OFFICER of CUSTOMS, *continued*.

- Conniving at the clandestine importation of French brandy, compounding without licence for the same, or concealing the knowledge thereof, penalty 500 l. and incapacity.
- Making collusive seizure of foreign goods, penalty 500 l. and incapacity.
- Making collusive seizure, or delivering up, or making agreement to deliver up any ship, vessel, or goods, penalty 500 l. and incapacity.
- Abusing his trust in respect to stranded ships or goods, penalty treble damages, and incapacity.
- Having made collusive seizure, discovering the same to the commissioners of customs within two months, so that his accomplice may be convicted, is himself acquitted of the penalty.

OFFICER of EXCISE, *vide also* SAMPLE, WARRANT.

- Or gager, must be appointed by the commissioners under their hands and seals.
- May be dismissed or altered by the commissioners.
- Must take the oaths of allegiance and supremacy, and also the oath of office, before intermeddling with his employment.
- Employed to charge the duty on hops, must take the oath of office.
- Continues, notwithstanding any change of commissioners, or alteration of patent.
- His salary to be established and allowed by the treasury.
- Not to demand or take any money, or other reward, except of the King, on forfeiture of office;—two witnesses necessary to convict.
- Not to receive any fee or reward for taking bond, or giving receipt relating to the excise.
- Not to take any fee for entries, accounts, marks, receipts, &c. relative to the duty on leather, on forfeiture of 5 l.
- Not to take any fee or reward for entries, accounts, receipts, or marks, in respect to the duty on printed calicoes, silks, &c. on forfeiture of 5 l.
- Not to be a Member of the House of Commons.
- Or other, concerned in charging, collecting, or managing the revenue of excise, not to interfere in the election of Members of Parliament, on forfeiture of 100 l. and incapacity.
- Or other, concerned or employed in charging, collecting, levying, or managing the duties of excise, not to vote for the election of any Member of Parliament, on forfeiture of 100 l.
- Must make a return or report of his gages, in writing, to the commissioners.
- His return or report to the commissioners a charge upon the trader.
- Not subject to any fine or penalty for omitting to deliver or leave a copy of his return or charge to or with trader, unless the same be demanded in writing.
- Must leave a true copy of his return or charge with *brewer* or *viſtualler*.
- Must leave a copy of his return with maker of bricks and tiles.

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1 Q. Ann.	14	2	99	
5 Geo. I.	11	24	224	
24 Geo. III.	47	32	788	
12 Q. Ann.	18	7	207	
5 Geo. I.	11	25	224	
12 Car. II.	23	19	18	
12 Car. II.	24	33	24	
12 Q. Ann.	2	3	185	
12 Car. II.	23	33	21	
12 Car. II.	24	47	31	
15 Car. II.	11	27	45	
9 Q. Ann.	12	12	138	
7, 8 W. III.	30	30	74	
9 Q. Ann.	11	13	124	
1 W. & M.	24	15	53	
15 Car. II.	11	23	44	
9 Q. Ann.	11	35	131	
10 Q. Ann.	19	90	163	
5, 6 W. & M.	7	57	64	
11, 12 W. III.	2	150	91	
5, 6 W. & M.	20	48	67	
9 Q. Ann.	11	49	135	
10 Q. Ann.	19	182	166	
22 Geo. III.	41	1	705	
12 Car. II.	23	19	18	
12 Car. II.	24	33	24	
12 Car. II.	23	19	18	
12 Car. II.	24	33	24	
12 Geo. I.	28	30	294	
12 Car. II.	23	19	18	
12 Car. II.	24	23	24	
15 Car. II.	11	5	35	
1 W. & M.	24	12	52	
5, 6 W. & M.	20	49	68	
7, 8 W. III.	30	25	73	
7, 8 W. III.	30	46	75	
24 Geo. III.	24	11	759	

OFFICER of EXCISE, *continued*:

— Must leave a copy of his return with *printer, painter, &c.* of
calicoes, linens, &c.

— Must leave a copy of his return with *chandler*.

— Must leave a copy of his return with *distiller*.

— Must leave a copy of his return with *glass-maker*.

— Must leave a copy of his return with *hop planter*.

— Must leave a copy of his return with *malster*.

— Must leave a copy of his return with *paper-maker*.

— Must leave a copy of his return with *paper-fluiner*.

— Must leave a copy of his return with maker of *parchment, &c.*

— Must leave a copy of his return with *sape-maker*.

— Must leave a copy of his return with *starch-maker*.

— Must leave a copy of his return with *tanner, tawer, and oil-dresser*.

— Must leave a copy of his return with *wire-drawer*.

— Must tare and mark hop bags and pockets, before the *hops* are
put in, on forfeiture of 5*l*.

— In charge of the warehouses for *coffee, cocoa nuts, and tea*, must
transmit an account to the commissioners of excise, on oath,
once in six months:—By 21 *Geo. II, c. 14*, the account of
tea delivered for exportation must be sworn to every three
months.

— In charge of the *bonded rum* warehouses, must transmit an account
to the commissioners of excise, on oath, every six months.

— Assaulted,—the indictment or information for such offence
may be tried in any county.

— Evidence that a person acted as such, sufficient on the trial
of information or action relative to the revenue, without
proving the names of the commissioners who signed the
commission.

— Evidence that a person was reputed and acted as such, suf-
ficient on the trial of any action, information, indictment, &c.
unless it shall appear to the contrary by other evidence.

— Not to be served with any process, nor can a writ be sued out
against him for any thing done in execution, or by reason of
his office, until one month after notice given, specifying the
cause of action, and the names and abode of the person who is
to bring, and the attorney who is to conduct the action.

— Against whom an action shall be brought, for any thing done
in the execution of his office, may, within one month after
notice, tender amends, and plead such tender in bar, with Not
guilty, &c.;—if the tender is sufficient, defendant to have a
verdict; and then, or in case of nonsuit, discontinuance of
action, &c. defendant entitled to costs;—but in case of in-
sufficient, or no amends, or of verdict against defendant, plain-
tiff is entitled to costs and damages.

— Against whom an action shall be brought, for any thing done in
execution of his office, having tendered insufficient or no
amends, may, with leave, and before issue joined, pay money
into court.

— May go on board ships or vessels within the limits of any
port, and may continue on board and rummage the same.

— May go on board ships or vessels within the limits of any
port, or within four leagues of the coast, and continue on
board and rummage for wine;—and by 29 *Geo. III, c. 68*, for
tobacco, snuff, &c.

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12 Car. II.	23	19	18
12 Car. II.	24	33	24
1 W. & M.	24	12	52
5, 6 W. & M.	20	49	68
19 Geo. II.	12	9	363
9 Q. Ann.	12	11	138
6 Geo. I.	21	28	235
12 Q. Ann.	2	4	186
10 Q. Ann.	19	31	192
21 Geo. III.	24	13	681
10 Q. Ann.	19	48	154
9 Q. Ann.	11	20	128
10 Q. Ann.	19	12	145
10 Q. Ann.	26	14	173
9 Q. Ann.	11	20	128
10 Q. Ann.	26	52	178
14 Geo. III.	68	1	586
10 Geo. I.	10	29	259
21 Geo. II.	14	4	380
15 Geo. II.	25	4	344
9 Geo. II.	35	26	327
6 Geo. I.	21	24	234
11 Geo. I.	30	32	278
26 Geo. III.	77	12	918
23 Geo. III.	70	30	731
26 Geo. III.	59	58	882
28 Geo. III.	37	25	998
23 Geo. III.	70	31	732
26 Geo. III.	59	59	882
28 Geo. III.	37	26	998
23 Geo. III.	70	33	732
26 Geo. III.	59	61	883
28 Geo. III.	37	28	998
11 Geo. I.	30	1	265
26 Geo. III.	59	43	876
29 Geo. III.	68	148	1104
26 Geo. III.	59	43	876
29 Geo. III.	68	148	1104

OFFICER of EXCISE, *continued.*

	A C T S.			
	YEAR & REIGN.	Y.	M.	P.
— Above the degree of a tideman or waterman, may inspect cabins, and every other part of a ship, and also all boxes, chests, &c. and may open the same, if the keys are withheld by the master of the ship.	26 Geo. III.	40	23	843
— Boarding ships with tobacco from America within four leagues of the coast, is authorized to inspect the manifests, but must indorse the same.	29 Geo. III.	68	20	1037
— Who shall first board any ship with tobacco from America, within any of the enumerated ports, is entitled to a true copy of the manifests, but must indorse the receipt thereof, and the time when, on the original.	29 Geo. III.	68	20	1037
— May go on board ships within the limits of any port, and search for and seize <i>candles, soap, or starch</i> , illegally imported.	23 Geo. II.	21	28	384
— May go on board ship in which malt is loaded for exportation, and may continue till cleared out of port.	6 Geo. I.	21	5	225
	12 Geo. I.	4	55	285
— May rummage ships, and seize goods unlawfully imported, in any bay, harbour, creek, &c. of the <i>Isle of Man</i> .	5 Geo. III.	39	1	503
— May seize ships, vessels, boats, &c. liable to forfeiture.	33 Geo. II.	9	16	452
— May seize <i>candles, soap, or starch</i> , carried coastwise without a regular coquer.	23 Geo. II.	21	29	384
— May re-seize <i>coffee, tea, or foreign spirits</i> , seized by an officer of the customs, if removed after seizure without permit.	12 Geo. I.	28	6	288
— May re-seize <i>wine</i> , seized by an officer of the customs, if removed after seizure without a permit.	26 Geo. III.	59	50	880
— May re-seize <i>tobacco, snuff, &c.</i> seized by an officer of the customs, if removed after seizure without permit.	29 Geo. III.	68	147	1103
— Arresting smugglers, or other offenders under the 19 Geo. III, c. 69, who shall be committed for trial, must enter into a recognizance to appear at the sessions, and prosecute.	19 Geo. III.	69	11	654
— Not using his best endeavours to seize <i>coffee, tea, or foreign spirits</i> , liable to forfeiture, and to apprehend persons liable to be arrested by 19 Geo. III, c. 69, such officer, on complaint received, examined into, and transmitted to the board, may be dismissed, and is thereupon rendered incapable of serving again.	19 Geo. III.	69	32	659
— Apprehending outlawed smuggler, entitled to a reward of 500 l.	19 Geo. II.	34	10	373
— Resisted by armed smuggler, may oppose force to force, and if he kill his opponent he is bailable, and on his trial may plead the general issue.	9 Geo. II.	35	35	331
— Wounded in seizing run goods, or from whom such goods are rescued, may sue the hundred, (form prescribed), and recover, not exceeding 40 l. for wounding, and 200 l. for the goods;— not so, if the offender is apprehended within six months.	19 Geo. II.	34	6	371
			7	372
			8	372
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— Grievously wounded in endeavouring to apprehend outlawed smuggler, to have 50 l. over and above other reward.	19 Geo. II.	34	10	373
— Killed, in seizing or securing prohibited or uncustomed goods, or in apprehending offenders against the 19 Geo. II, c. 34, his executor may sue the hundred (according to the rules prescribed) and recover, not exceeding 100 l.;—not so, if the offender is apprehended within six months.	19 Geo. II.	34	6	371
			7	372
			8	372
			9	372
— Killed, in the pursuit of outlawed smuggler, his executors, &c. making proof thereof, are entitled to 100 l. from the commissioners.	19 Geo. II.	34	10	373
	25 Geo. III.	74	14	821
			20	821
			47	876
			48	870
	26 Geo. III.	77	4	914
	29 Geo. III.	68	130	1005
			134	1097
— Attending the shipping of excisable commodities for exportation, may open the packages, and examine the goods:	26 Geo. III.	59		

OFFICER of EXCISE, *continued*.

- Allowed 3 d. per ton for his charges in attending the shipping of beer or cyder for exportation.
- Trading in *coffee, tea, or exciseable liquors*, forfeits 50l. and his employment.
- Pretending to have due notice for returning stale or rotten *sepe*, and making allowance, and falsely certifying the same, penalty 10 s. per pound weight.
- Taking bribe, money, fee, gift, or reward, for any thing relating to the excise, forfeits 10l. or for want of distress may be imprisoned three months;—two witnesses necessary to convict.
- Taking bribe, gratuity, or reward, for the neglect or non-performance of his duty, penalty 500l. and incapacity.
- Returning account of low wines as drawn from malted corn, knowing them to have been drawn from other materials, forfeits 10 s. per gallon, and his office.
- Must not deliver out excise permit paper before filled up agreeable to the request note of trader, nor knowingly grant any false *permit*, make false entry in the counterpart thereof, nor receive any commodity into stock with a false or forged permit, on pain of being transported for seven years.
- Granting, or knowingly accepting any false or untrue *permit*, for foreign wine, penalty 500l.
- Granting, or knowingly accepting any false or untrue *permit* for tobacco or snuff, penalty 500l.
- Granting, or knowingly accepting any false or untrue *permit* or certificate, forfeits 200l.:—By 23 *Geo. III, c. 70*, penalty 500l.
- Making collusive seizure of foreign goods, penalty 500l. and incapacity.
- Making collusive seizure, or delivering up, or making agreement to deliver up, any ship, vessel, or goods, liable to forfeiture, penalty 500l. and incapacity.
- Conniving at the clandestine importation of French brandy, compounding for the same without licence; or concealing the knowledge thereof, penalty 500l. and incapacity.
- Having made collusive seizure, discovering his offence to the commissioners within two months, so that his accomplices may be convicted, exonerates himself.

OFFICER of the FORCES.

- Must, on notice, attend justices, and receive such smugglers, or others, convicted at the sessions of offences against 19 *Geo. III, c. 69*, as shall be adjudged to serve his Majesty, and if they are fit, he must give a receipt for such convict.

OFFICER in the NAVY.

- Taking bribe, gratuity, or reward, for the neglect or non-performance of his duty in respect of seizures, penalty 500l. and incapacity.
- Making collusive seizure, or delivering up, or making agreement to deliver up, any ship, vessel, or goods, liable to forfeiture, penalty 500l. and incapacity.
- Must, on notice, attend justices, and receive such smugglers, or others, convicted at the sessions of offences against 19 *Geo. III, c. 69*, as shall be adjudged to serve his Majesty, and if they are fit, he must give a receipt for such convict.

OIL, *vide also* CANDLES.

- Except made of fish in Great Britain, not to be burnt in any lamp within side of any dwelling-house, on forfeiture of 40 s.

OIL-LEATHER-DRESSER, *vide also* LEATHER.

- Oil-dressed leather defined.

- Must take out, and pay duty for a licence annually, on forfeiture of 20l.

A C T S.			
YEAR & REIGN.	Cha.	Sect.	Page.
1 W. & M.	22	1	49
1 Geo. III.	7	5	461
12 Geo. I.	28	7	288
11 Geo. I.	30	38	281
15 Car. II.	11	16	42
24 Geo. III.	47	32	788
2 W. & M.	9	5	55
7, 8 W. III.	30	9	69
23 Geo. III.	70	11	724
26 Geo. III.	59	39	874
29 Geo. III.	68	125	1093
22 Geo. III.	68	26	713
23 Geo. III.	70	10	723
5 Geo. I.	11	24	224
24 Geo. III.	47	32	788
1 Q. Ann.	14	2	99
5 Geo. I.	11	25	224
19 Geo. III.	69	13 14	654 655
24 Geo. III.	47	32	788
24 Geo. III.	47	32	788
19 Geo. III.	69	13 14	654 655
8 Q. Ann.	9	18	115
9 Q. Ann.	11	3	122
24 Geo. III.	41	1 6 7	771 772 773

OIL-LEATHER-DRESSER, *continued.*

	A C T S.			
	YEAR & REIGN.	Ch.	Sec.	Page
Cannot, by virtue of one licence, carry on business in any other houses or places than those in which it was carried on at the time the licence was taken out.	24 Geo. III.	11	8	774
One licence sufficient for partners carrying on business in one house or place.	24 Geo. III.	11	8	774
Must give notice, in writing, and at the next office of excise, of his name, yards, workhouses, mills, &c. on forfeiture of 50 l.; and also of his places for drying and keeping, on forfeiture of 20 l. and the leather.	9 Q. Ann.	11	15 16 17	125 126 127
Must permit officer, by day, to enter and take account of hides and skins;—refusing, penalty 10 l.	9 Q. Ann.	11	16 17	126 127
Must give two days notice, in writing, before taking leather out of the materials to be dried, on forfeiture of 20 l.	9 Q. Ann.	11	16 17	126 127
Must, within two days after taking out, and before removing hides and skins from the drying place, make entry, on oath, of the number and quality thereof, on forfeiture of 20 l.	9 Q. Ann.	11	16 17	126 127
Must not remove leather from drying place, &c. without two days notice.	9 Q. Ann.	11	19	128
Must permit officer to weigh, and take account of leather, and must ascertain, on oath, the value of such as is chargeable ad valorem, before removed.	9 Q. Ann.	11	19 14	128 125
Must keep just scales and weights, and assist the officers in using the same, on forfeiture of 50 l.	9 Q. Ann.	11	18 19 26	128 128 130
Must keep just scales and weights, and assist the supervisor in reweighing leather, on forfeiture of 50 l.	5 Geo. III.	43	22	519
Fraudulently using false, unjust, or insufficient scales or weights, in weighing his stock, penalty 100 l.:—And by 28 Geo. III, c. 37, false scales or weights are forfeited, and may be seized.	10 Geo. III.	44	1	569
Putting any substance into his stock to be weighed, whereby the officer may be prevented from taking a true account; or forcibly obstructing, or using any art or contrivance to prevent or impede the officer in taking a true account, penalty 100 l.	28 Geo. III.	37	15	993
Stamps for marking leather, to denote the payment of the duty, to be provided, and may be altered by the commissioners of excise.	26 Geo. III.	77	8	916
May direct on what part of the hide or skin the officer shall affix the stamp.	9 Q. Ann.	11	44	133
Must not remove leather from the usual drying place until the duty is charged, and the goods marked, on forfeiture of 20 l. and the leather.	5 Geo. I.	2	9	218
Must not remove leather from drying place, &c. before stamped, on forfeiture of 50 l. and the leather.	9 Q. Ann.	11	22	129
Must keep stamped leather separate from unstamped, on forfeiture of 10 l.	9 Q. Ann.	11	16 17	126 127
Must keep leather last stamped separate from leather previously stamped; in London 24 hours, in the country 48 hours, unless sooner reweighed, on forfeiture of 10 l.	9 Q. Ann.	11	26	130
Must not remove hides and skins, or pieces, from his entered premises, until 24 hours after stamped by the officer, unless sooner weighed by the supervisor, on forfeiture of 20 l.	5 Geo. I.	2	10	219
Fraudulently hiding or concealing hides or skins, forfeits 20 l. and the goods.	5 Geo. I.	2	10	219
Must, if required, make up and balance with the officer, every three months, an account of the hides and skins taken out of the ingredients, on forfeiture of 50 l.	5 Geo. III.	43	21	517
Entitled to a true copy of the officer's charge.	9 Q. Ann.	11	17	127
Must pay duty, in London within 14 days, in the country within six weeks, after the goods are stamped, on forfeiture of double duty.	9 Q. Ann.	11	27 28	130 128
Not obliged to go further than the next market town to pay duty.	9 Q. Ann.	11	24 25	129 129

OIL-LEATHER-DRESSER, continued.

- Must not carry out hides or skins after he has neglected to pay duty, on forfeiture of double duty.
- Leather, materials, and utensils, in his custody, or in custody of others in trust, liable for duties and penalties.
- Counterfeiting or forging the duty stamp for leather, or selling leather with counterfeit stamp, knowingly, felony without clergy.

ONUS PROBANDI.

- Lies on *auetioneer*, in case of a dispute respecting goods bought in for the owner.
- Lies on the claimer of *exciseable goods* seized, in all cases whatever.
- Lies on the owner of *British spirituous liquors*, in case of dispute whether they are such as are described in the permit.
- Lies on the claimer, in case of dispute about the manufacture of *cambrick* or *lawn* seized.
- Lies on the claimer of *candles, sepe, and starch*, seized.
- Lies on the person having custody of *candles or sepe*, seized as privately making, or fraudulently lodged or concealed, to acquit himself of the penalty.
- Lies on the owner of *cotton stuffs*, in case of dispute whether they are of British manufacture.
- Lies on the claimer of *foreign goods* seized.
- Lies on the claimer of *leather gloves* seized, in case of dispute whether they are foreign.
- Lies on the person having custody of *starch* seized as privately making, or lodged or concealed, to acquit himself of the penalty.
- Lies on the claimer of *starch* or *hair powder*, seized on ship-board, or in cart, &c. on suspicion of having been privately made, or clandestinely imported.
- Lies on the claimer of *coffee, tea, or cocoa nuts*, seized.
- Lies on the claimer of *tobacco* or *snuff* seized as removed under colour of permit.
- Lies on the plaintiff, to prove that due notice was given in the case of *action* brought against a revenue officer, for any thing done in the execution of his office.

OPPOSING, vide ASSAULTING, OBSTRUCTING of OFFICER.**OUTLAWED SMUGGLER, vide SMUGGLER.****OUTWARDS.**

- Ships or vessels outward bound, not to take in English goods for exportation till entry made with customs, of burden, guns, where bound, &c.
- Ships or vessels outward bound;—the master thereof must, before sailing, leave with the customs a content, in writing, containing the names of the shippers, and the numbers and marks of the goods.
- Ships or vessels outward bound;—master, &c. refusing to make entry, officer of customs may go on board, and bring away, and lodge in King's storehouse, all uncustomed or prohibited goods.
- Ships of war, or merchants, outward bound, may be entered by customs, who may bring away all prohibited and uncustomed goods.
- Ships or vessels outward bound, though in ballast, must make report, and answer questions, on oath, relative to voyage and navigation, if called upon by the customs.

OVERCHARGE.

- Complaint of, to be entered in the English tongue.
- Complaint of;—the record thereof need not contain the names of the commissioners before whom laid.
- Complaint of, must be heard and determined in the proper county.

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9 Q. Ann.	25	25	129
28 Geo. III.	37	21	996
9 Q. Ann.	11	44	133
5 Geo. I.	2	9	218
19 Geo. III.	56	12	646
23 Geo. III.	70	35	732
26 Geo. III.	73	44	901
4 Geo. III.	37	31	502
7 Geo. III.	43	24	551
23 Geo. II.	21	30	384
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5 Geo. III.	43	20	516
14 Geo. III.	72	14	591
12 Geo. I.	28	8	289
6 Geo. III.	19	4	538
4 Geo. II.	14	4	301
4 Geo. II.	14	3	301
10 Geo. I.	10	28	259
29 Geo. III.	68	113	1083
23 Geo. III.	70	32	732
26 Geo. III.	59	60	883
28 Geo. III.	37	27	998
13, 14 Car. II.	11	3	34
13, 14 Car. II.	11	3	34
13, 14 Car. II.	11	3	34
13, 14 Car. II.	11	4	35
24 Geo. III.	47	26	786
6 Geo. I.	21	23	233
1 Geo. II.	16	4	296
15 Car. II.	11	22	44

OVERCHARGE, continued.

- Complaint of, to be heard and determined by the commissioners, or justices.
- Complaint of, within the limits of chief office, may be heard and determined by any three commissioners.
- Complaint of, not to be proceeded upon till the party is summoned.
- Complaint of, may be laid by auctioneer before commissioners or justices, in case of sales rendered void by insufficient title:— By 28 *Geo. III.* c. 37, complaint must be laid within 12 months, or if sale not rendered void in that time, within three months after discovery of defect of title.

OVERSEERS, vide PENALTY, POOR of PARISH. OWNER.

- Or visible occupier, of shops, &c. deemed the real trader, and liable accordingly.

OXFORD.

- University, entitled to an allowance of the duty on paper used in printing books in Latin, Greek, &c.
- The right of the university to size and stamp beer measures not affected by the act of 11 & 12 *W. III.* c. 15.
- The laws relative to searching and sealing leather, not to prejudice the authority of the university.
- University not prejudiced by the wine acts.

PACKAGE.

- Containing goods imported from any part of *Europe*, and reported for exportation, may be examined on board by officers of the customs, or brought to the custom-house warehouse for examination.
- Containing exciseable commodities for exportation, must be secured and sealed by an officer of excise;—opening package, or destroying the seal, penalty 20 l.:—In the case of tobacco and wine, penalty 50 l.
- Containing exciseable commodities for exportation, may be opened by the officers who attend the shipping.

PACKER.

- Of goods, press-packed, in bales (or his foreman) must verify, on oath, the species, and quantity and qualities of the goods, otherwise no drawback to be allowed on exportation.

PACQUET-BOAT or VESSEL.

- Employed in the carriage of letters, not to import or export goods, unless authorized by customs, on forfeiture of the goods, and 100 l.

PAPER, vide also PAPER for HANGINGS &c. PAPER for PERMITS.

- Maker thereof, must take out, and pay duty for a licence annually; neglect 20 l.
- Maker thereof, cannot, by virtue of one licence, carry on business in any other houses or places than those in which it was carried on at the time the licence was taken out.
- Makers thereof, being partners, and carrying on business in one house or place, one licence sufficient.

A C T S.			
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1 W. & M.	24	13	53
1 Geo. II.	16	4	296
12 Car. II.	23	31	20
12 Car. II.	24	45	27
9 Q. Ann.	11	36	131
19 Geo. III.	56	11	646
28 Geo. III.	37	19	995
18 Geo. II.	26	8	356
10 Q. Ann.	19	63	157
21 Geo. III.	24	40	688
12, 13 W. III.	11	19	97
1 Jac. I.	22	48	13
26 Geo. III.	59	11	862
30 Geo. III.	38	11	1124
32 Geo. III.	59	11	1171
24 Geo. III.	47	28	786
27 Geo. III.	32	10	981
25 Geo. III.	74	12	819
		17	822
26 Geo. III.	59	46	876
		47	878
26 Geo. III.	77	3	912
29 Geo. III.	68	28	1094
		130	1095
25 Geo. III.	74	114	821
		20	824
26 Geo. III.	59	48	878
26 Geo. III.	77	4	914
29 Geo. III.	68	134	1097
26 Geo. III.	40	16	840
13, 14 Car. II.	11	22	36
24 Geo. III.	41	1	771
		6	772
		7	773
24 Geo. III.	41	8	774
24 Geo. III.	41	8	774

PAPER, *continued.*

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10 Q. Ann.	19	44	153
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21 Geo. III.	24	26	685
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10 Q. Ann.	19	50	155
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21 Geo. III.	24	15	682
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21 Geo. III.	24	14	681
21 Geo. III.	24	14	681
28 Geo. III.	37	15	993
26 Geo. III.	77	8	916
21 Geo. III.	24	17	682
24 Geo. III.	18	5	753
21 Geo. III.	24	20	683
21 Geo. III.	24	6	679
10 Q. Ann.	19	40	151
21 Geo. III.	24	5	679
10 Q. Ann.	19	38	151
21 Geo. III.	24	5	679
21 Geo. III.	24	21	684
21 Geo. III.	24	22	684
21 Geo. III.	24	22	684
10 Q. Ann.	19	40	151
21 Geo. III.	24	5	679
21 Geo. III.	24	7	679
27 Geo. III.	31	29	976

PAPER, *continued.*

	ACTS.			£
	YEAR & REIGN.	1	2	
Maker thereof, to ascertain, on oath, the value of paper chargeable ad valorem, according to its worth, as soon as made, at the next market town, without respect to the duty:—By 21 Geo. III, c. 24, value to be ascertained according to its worth in London.	10 Q. Ann.	19	42	152
	21 Geo. III.	24	7 8	679
Maker thereof, must permit officer to open and examine paper charged ad valorem, which, if undervalued, may be taken away, and the collector is to pay the maker the sworn value, with an addition of 10 per cent.;—the paper so taken away may be fold, and the officer rewarded with a moiety of the overplus;—obstructing, penalty 50l.	21 Geo. III.	24	9 24	680 684
The duty stamp, for marking thereof, must be provided and distributed, and may be altered by the commissioners.	21 Geo. III.	24	28	685
Each ream or bundle thereof, to be stamped or marked as soon as charged.	21 Geo. III.	24	21 28	684 685
Maker thereof, or other, covering paper with a wrapper that has been used before, forfeits 500l. and to suffer 12 months imprisonment.	21 Geo. III.	24	31	686
Counterfeiting or forging the duty stamp for marking paper, in reams or bundles, or selling paper with counterfeit stamp, penalty 500l. and 12 months imprisonment.	21 Geo. III.	24	31	686
Maker thereof, must keep paper, pasteboard, &c. of which an account has been taken, separate from that of which no account has been taken for the space of 48 hours, on forfeiture of 5l.	10 Q. Ann.	19	52	155
Maker thereof, must keep paper, pasteboard, &c. which is charged and marked, separate from such as is not, for the space of 48 hours, on forfeiture of 20l.	21 Geo. III.	24	25	684
Maker thereof, removing or sending away paper, pasteboard, &c. before account taken by the officer, without giving two days notice, forfeits 20l.	10 Q. Ann.	19	51	155
Maker thereof, not to remove, or send away any paper, in less quantities than reams or bundles, nor before marked with the duty stamp; nor any paper, pasteboard, &c. before taken account of by the officer, on forfeiture of 50l. together with the paper, pasteboard, &c. and the horses, carriages, boats, and vessels, employed in removing the same.	21 Geo. III.	24	16 30	682 686
Maker thereof, fraudulently concealing paper, pasteboard, &c. forfeits 20l.	10 Q. Ann.	19	53	155
Maker thereof, fraudulently concealing paper, pasteboard, &c. or materials, forfeits the same, and 50l.	21 Geo. III.	24	26	685
Maker thereof, having paid the duty on paper, may use the same for making pasteboard, without being charged with any further duty.	10 Q. Ann.	19	65	158
	21 Geo. III.	24	42	689
Maker thereof, on demand, entitled to a copy of officer's return.	10 Q. Ann.	19	48	154
	21 Geo. III.	24	13	681
Maker thereof, must make entry, in writing, and on oath, every six weeks, of all paper, pasteboard, &c. made, on forfeiture of 50l.	10 Q. Ann.	19	45	153
	21 Geo. III.	24	11	681
Maker thereof, not obliged to go further than the next market town to make entry.	10 Q. Ann.	19	46	153
	21 Geo. III.	24	11	681
Maker thereof, must pay the duty within six weeks after he has, or ought to have made entry, on forfeiture of double duty.	10 Q. Ann.	19	47	154
	21 Geo. III.	24	12	681
And materials and utensils in the custody of makers, or others in trust, liable for duties and penalties.	10 Q. Ann.	19	55	156
	21 Geo. III.	24	27	685
	28 Geo. III.	37	21	996
Pasteboard, &c. damaged by the sinking of a barge;—the proprietor thereof, on application to the justices in sessions, giving three days notice to the collector, and proving the payment of the duty and damage, to have a certificate from the justices to entitle him to receive a drawback of the duty in proportion to the damage.	21 Geo. III.	24	18 19	683
Maker, obstructing officer in the execution of his duty, forfeits 20l.:—By 21 Geo. III, c. 24, penalty 50l.	21 Geo. III.	24	21 36	684 687

PAPER, *continued.*

	A C T S.			
	YEAR & REIGN.	Cha.	Sect.	Page.
Used in printing books in Latin, Greek, &c. at the universities of Oxford and Cambridge, the duty thereon to be repaid, and in what manner, and upon what proof.	10 Q. Ann. 21 Geo. III.	19 24	63 40	157 688
Pasteboard, millboard, and scaleboard, for which all the duties have been paid, being exported to foreign parts from the lawful quays, in lawful hours, and under the prescribed rules and regulations, is entitled to a drawback of the duty.	25 Geo. III.	74	11 12	819
Pasteboard, &c.;—no entry thereof for exportation to be allowed, nor any debenture made out, but in the name of the real owner, unless a corporation, or company trading by joint stock; or that the owner do not reside at the port of exportation, and in those cases an agent may be employed.	26 Geo. III.	40	18	841
Pasteboard, &c. intended for exportation, 12 hours notice must be given in London, and 24 in the country, of the time and place of packing; and must be packed in the presence of an officer, who is to take account thereof, fasten and seal the package, and make a return of the quantity to the shipping officer, at the port of exportation.	25 Geo. III.	74	12 13	819 820
Intended for exportation, the stamps must be taken off each ream or bundle, by the officer of excise who shall attend the packing;—obstructing, penalty 50l.	26 Geo. III.	77	5	914
Pasteboard, &c.;—opening the package, or wilfully destroying or defacing the seal after packed for exportation, and secured by the officer, penalty 20l.	25 Geo. III.	74	12	819
Pasteboard, &c. intended for exportation, may be opened and examined at the port of exportation by the officer attending the shipping.	25 Geo. III.	74	14	821
Pasteboard, &c. before shipped, the exporter must give security for the due exportation thereof, in treble the value of the duty to be drawn back.	25 Geo. III.	74	13	820
Pasteboard, &c. before shipped for exportation, the exporter thereof must give the officer six hours notice of the time and place, that he may attend the shipping.	25 Geo. III.	74	13	820
Pasteboard, &c. not to be carried or put on board ship for exportation, but by the officers of the revenue, or persons licensed by the commissioners of the customs.	26 Geo. III.	40	20	842
Pasteboard, &c.;—the exporter thereof, or his clerk or manager, must make oath that he believes the duties have been fully paid, and that it is the same as mentioned in the account sent by the packing to the shipping officer.	25 Geo. III.	74	13	820
Pasteboard, &c.;—on the exportation thereof, unless where an agent can lawfully be employed, the owner must make oath to his property, and that the goods have been fairly exported, and not relanded;—and if he has not a right to the drawback, he must acknowledge, in writing, at the time of passing his entry, whose property it is:—By 27 Geo. III, c. 31, oath may be administered by the officers of excise.	26 Geo. III. 27 Geo. III.	40 31	18 25	841 975
Pasteboard, &c. exported to <i>Guernsey</i> or <i>Jersey</i> , no drawback to be allowed until a certificate is produced of the due landing thereof.	26 Geo. III.	40	19	842
Pasteboard, &c.—the exporter thereof, one month after the regular exportation, to have a debenture entitling him to the amount of the drawback.	25 Geo. III.	74	13	820
Pasteboard, &c. unshipped, landed, or put into any other ship or vessel in Great Britain (unless through unavoidable accident) after shipped, and security given or tendered for the exportation thereof, is forfeited, over and above the penalty of the bond.	25 Geo. III.	74	15	821
PAPER for HANGINGS, &c. <i>vide also</i> PAPER.				
Printer, painter, or stainer thereof, must take out and pay duty for a licence annually, on forfeiture of 20l.	24 Geo. III.	41	1 6 7	771 772 773

PAPER for HANGINGS, &c. *continued.*

	A C T S.		
	YEAR & REIGN.	Ch.	Sec.
Printer, stainer, &c. thereof, cannot, by virtue of one licence, carry on business in any other houses or places than those in which it was carried on at the time the licence was taken out.	24 Geo. III. 41	8	774
Printers, stainers, &c. thereof, being partners, and carrying on business in one house; one licence sufficient.	24 Geo. III. 41	8	774
Printer, stainer, &c. thereof, not to make use of any place for printing, painting, or staining paper, without first giving notice thereof, and of his name and abode, in writing, and at the next office of excise, on forfeiture of 30 l.	10 Q. Ann. 19	48 50	152 153
Printer, stainer, &c. thereof, must permit officer, by day (or night with constable) to enter and take account, on forfeiture of 20 l.	10 Q. Ann. 19	48 50	154 155
Printed, stained, &c. stamps and frame-marks for marking the same, must be provided and distributed, and may be altered or renewed by the commissioners of excise.	26 Geo. III. 78	13	926
Printer, stainer, &c. thereof, must permit officer to take account of the quantity and dimensions of paper before printed, painted, or stained, and to mark or stamp every sheet and piece thereof, to denote that such account has been taken.	1 Geo. I. 36	17	212
Printer, stainer, &c. thereof, before he begins to print, paint, &c. any piece or sheet of paper, must produce the same to the proper officer, who, if it is marked as denoted by the 1 Geo. I. c. 36, must mark the same at both ends with a frame-mark, denoting the measure thereof;—beginning to print, &c. any piece or sheet before frame-marked, forfeits the paper, and 20 l.	26 Geo. III. 78	5	923
Printer, stainer, &c. thereof, wilfully cutting out, obliterating, or detaching the frame-mark put on any piece or sheet of paper, forfeits 50 l.	26 Geo. III. 78	14	927
Printer, stainer, &c. thereof, fraudulently affixing to any piece or sheet of paper, any frame-mark or stamp which has been before put on other paper, forfeits 50 l.	26 Geo. III. 78	15	927
Printer, stainer, &c. thereof, not giving satisfactory account of paper missing, which had been marked with the frame-mark, chargeable with the duties for the same.	1 Geo. I. 36 26 Geo. III. 78	17 15	212 925
Printer, painter, &c. thereof, or dealer therein, having in his custody any piece of printed or painted paper without the frame-mark at both ends, except remnants of less length than the frame-mark expresses, forfeits the same.	26 Geo. III. 78	6 17	924 927
Printer, stainer, &c. thereof, desirous of cutting printed or painted paper into remnants or parts, must give six hours notice to the officer, who is to attend and see the frame-marks and duty stamps cut from each end, and afterwards stamp the remnants at both ends with the stamp provided for that purpose.	26 Geo. III. 78	8	925
Printer, stainer, &c. thereof, must permit the officer to take account of, and charge and mark with the duty stamp, every piece or sheet of paper as soon as printed or painted, with any colour or figure.	26 Geo. III. 78	9	925
Printed, painted, or stained, officers, in stamping the same, to do as little damage as may be.	26 Geo. III. 78	13	926
Printer, stainer, &c. thereof, not to remove or send away any piece or sheet of printed or painted paper before charged and marked at both ends with the duty stamp, on forfeiture of 50 l.; and the paper is also forfeited, if found in the possession of any dealer.	26 Geo. III. 78	9	925
Printer, stainer, &c. thereof, keeping paper, whether marked and stamped, or not, in any place of which no notice given, forfeits 50 l. and the paper.	26 Geo. III. 78	16	927
Printed, painted, or stained, and materials and utensils found in a private workhouse, and of which no notice shall have been given, forfeited.	10 Q. Ann. 19	51	156
Printer, stainer, &c. thereof, fraudulently concealing painted or stained paper, forfeits 20 l.	10 Q. Ann. 19	53	155

PAPER for HANGINGS, &c. *continued.*

	A C T S.			Page.
	YEAR & REIGN.	Cha.	Seçt.	
Printer, stainer, &c. thereof, fraudulently concealing printed, painted, &c. paper; or paper marked for printing, painting, &c. forfeits 100 l.	26 Geo. III.	78	12	926
Printer, stainer, &c. thereof, must keep painted or stained paper, of which an account has been taken, separate from that of which no account has been taken, on forfeiture of 5 l.	10 Q. Ann.	19	52	155
Printer, stainer, &c. thereof, must keep all printed or painted paper, which shall have been stamped and charged, separate from such as has not been stamped and charged, on forfeiture of 50 l.	26 Geo. III.	78	11	926
Printer, stainer, &c. thereof, removing or sending away painted or stained paper, &c. before account taken by the officer, without giving two days notice, forfeits 20 l.	10 Q. Ann.	19	51	155
Printer, stainer, &c. thereof, removing or sending away printed, painted, or stained paper, before account taken thereof, and before marked with the duty stamp, penalty 20 l. and the paper is forfeited.	1 Geo. I.	36	18	212
Printed, painted, stained, &c. found without the duty stamp in the custody of a dealer, or other for his use, is forfeited, and may be seized.	1 Geo. I.	36	18	212
Printed, painted, or stained, found in the custody of any dealer therein, without the duty stamp at both ends, is forfeited.	26 Geo. III.	78	9	925
Printed, painted, or stained, found in the custody of any printer, stainer, or dealer, without the stamp and frame-mark, —or having the same at one end only, and being as long or longer than the frame-mark expresses; or having the stamp and frame-mark at both ends, and being longer by half a yard than the frame-mark expresses, is forfeited, and the person in whose possession found, forfeits 50 l.	26 Geo. III.	78	18	928
Printed, painted, or stained,—counterfeiting or forging the frame-mark, penalty 100 l.	26 Geo. III.	78	13	926
Printed, painted, or stained,—counterfeiting or forging the duty-stamp, felony without clergy.	26 Geo. III.	78	13	926
Printed, painted, or stained,—selling the same with counterfeit stamp (knowingly) penalty 100 l.	26 Geo. III.	78	13	926
Printed, painted, or stained,—on oath of suspicion that such is in the custody of any paper-stainer, or other, for sale, without the duty stamp, two commissioners in London, or one justice in the country, may grant warrant to search for and seize the same in the day-time, and with constable;—obstructing, penalty 50 l.	26 Geo. III.	78	17	927
Printer, stainer, &c. thereof, entitled, on demand, to a copy of officer's return.	10 Q. Ann.	19	48	154
Printer, stainer, &c. thereof, must make entry in writing, and on oath, every six weeks, of all paper painted, stained, &c. on forfeiture of 50 l.	10 Q. Ann.	19	45	153
Printer, stainer, &c. thereof, must make entry in writing, and on oath, every fortnight, of all paper painted, stained, &c. on forfeiture of 50 l.	26 Geo. III.	78	2	923
Printer, stainer, &c. thereof, not obliged to go further than the next market town to make entry.	10 Q. Ann.	19	46	153
Printer, stainer, &c. thereof, must pay the duty within six weeks after he has, or ought to have made entry, on forfeiture of double duty.	10 Q. Ann.	19	47	154
Printer, stainer, &c. thereof, must pay the duty within a fortnight after he has, or ought to have made entry, on forfeiture of double duty.	26 Geo. III.	78	3	923
Printed, painted, or stained, and materials and utensils in custody of printer, stainer, &c. or of others in trust, liable for duties and penalties.	10 Q. Ann.	19	55	156
	28 Geo. III.	37	21	996
Printer, stainer, &c. thereof, obstructing officer in the execution of his duty, forfeits 20 l.; in searching and seizing under 26 Geo. III. c. 78, penalty 50 l.	10 Q. Ann.	19	50	155
	26 Geo. III.	78	17	927

PAPER for HANGINGS, &c. *continued.*

	A C T S.			
	YEAR & REIGN.	§	1	2.
Printed, painted, or stained, for which all the duties have been paid, being exported to foreign parts, from the lawful quays, in lawful hours, and under the prescribed rules and regulations, is entitled to a drawback of the duty.	25 Geo. III.	74	11 12	819
Printed, painted, or stained;—no entry thereof for exportation to be allowed, nor any debenture made out, but in the name of the real owner, unless a corporation, or company trading by joint stock, or that the owner do not reside at the port of exportation, and in those cases an agent may be employed.	26 Geo. III.	40	18	841
Printed, painted, &c. intended for exportation, 12 hours notice must be given in London, and 24 in the country, of the time and place of packing, and must be packed in the presence of an officer, who is to take account thereof, fallen and seal the package, and make a return of the quantity to the shipping officer at the port of exportation.	25 Geo. III.	74	12 13	819 820
Printed, painted, &c. intended for exportation, the duty stamp and frame-marks must be taken off each piece or sheet in the presence of the officer who shall attend the packing.	26 Geo. III.	78	19	928
Printed, painted, &c.—opening the package, or wilfully destroying or defacing the seal after packed for exportation, and secured by the officer, penalty 20l.	25 Geo. III.	74	12	819
Printed, painted, &c. intended for exportation, may be opened and examined at the port of exportation by the officer attending the shipping.	25 Geo. III.	74	14	821
Printed, painted, &c. before shipped, the exporter must give security for the due exportation thereof, in treble the value of the duty to be drawback.	25 Geo. III.	74	13	820
Printed, painted, &c. before shipped for exportation, the exporter thereof must give the officer six hours notice, of the time and place, that he may attend the shipping.	25 Geo. III.	74	13	820
Printed, painted, &c. not to be carried or put on board ship for exportation but by the officers of the revenue, or persons licensed by the commissioners of the customs.	26 Geo. III.	40	20	842
Printed, painted, &c.;—the exporter thereof, or his clerk or manager, must make oath that he believes the duties have been fully paid, and that it is the same as mentioned in the account sent by the packing to the shipping officer.	25 Geo. III.	74	13	820
Printed, painted, &c. on the exportation thereof, unless where an agent can be lawfully employed, the owner must make oath to his property, and that the goods have been fairly exported, and not relanded;—and if he has not a right to the drawback he must acknowledge, in writing, at the time of passing his entry, whose property it is:—By 27 Geo. III, c. 31, oath may be administered by the officer of excise.	26 Geo. III. 27 Geo. III.	40 31	18 25	841 975
Printed, painted, &c. exported to <i>Guernsey</i> or <i>Jersey</i> , no drawback to be allowed until a certificate is produced from the proper officer of the customs, of the due landing thereof.	26 Geo. III.	40	19	842
Printed, painted, &c.;—exporter thereof, one month after the regular exportation, to have a certificate or debenture, entitling him to the amount of the drawback.	25 Geo. III.	74	13	820
Printed, painted, &c. unshipped, landed, or put into any other ship or vessel in Great Britain (unless through unavoidable accident) after shipped, and security given, or tendered, for the exportation thereof, is forfeited, over and above the penalty of the bond.	25 Geo. III.	74	15	821
Foreign, printed, painted, or stained, imported, to be frame-marked and stamped at both ends by the customs.	32 Geo. III.	54	1	1165
Foreign printed, painted, or stained, found in the possession of any stainer or dealer without the stamp and frame-marks, is forfeited, and may be seized by any officer of customs or excise; and the party in whose custody found, forfeits 50l.	32 Geo. III.	54	5	1166

PAPER for HANGINGS, &c. continued.

Foreign, printed or stained; on oath of suspicion that such is in the custody of any paper stainer or dealer, without the duty stamp, two commissioners in London, or one justice in the country, may grant warrant to search for and seize the same in the day-time, and with a constable;—obstructing, penalty 50*l*.

Foreign printed, painted, or stained, imported,—counterfeiting or forging the frame-mark, penalty 100*l*.

Foreign printed, painted, or stained, imported,—counterfeiting or forging the duty stamp, penalty 500*l*.

PAPER for PERMITS.

Must be made with moulds provided by the commissioners of excise; and must have the words "Excise Office" visible in the substance.

The maker thereof, must be appointed by the major part of the commissioners, under their hands and seals.

With the words "Excise Office" visible in the substance;—any person, not duly authorized, making thereof, or artfully causing such words to appear in the substance of any paper, is guilty of felony without clergy.

With the words "Excise Office" visible in the substance, not to be delivered out by any officer of excise before or after printed, nor before filled up agreeable to the request note of trader, on pain of transportation.

PARCHMENT and VELLUM.

Maker thereof, must take out, and pay duty for a licence annually; neglect 10*l*.

Maker thereof, cannot, by virtue of one licence, carry on business in any other houses or places than those in which it was carried on at the time the licence was taken out.

Makers thereof, being partners, and carrying on business in one house or place, one licence sufficient.

Maker thereof, before he begins, must give notice at the next office, of his name, yard, workhouses, fats, pits, &c. on penalty of 50*l*.

Maker thereof, not to use any private and unentered place for drying or keeping skins, on forfeiture of 20*l*. and the goods.

Maker thereof, must permit officer, by day, to enter and take account of skins;—refusing, penalty 10*l*.

Maker thereof, must give two days notice, in writing, before taking parchment or vellum out of the materials to be dried, on forfeiture of 20*l*.

Stamps to denote the payment of the duty thereon, must be provided, and may be altered by the commissioners of excise.

Maker thereof, may direct on what part of the hide or skin the officer shall affix the stamp.

In stamping thereof, officer to be careful not to damage the skin.

Maker thereof, must keep stamped goods separate from unstamped, on forfeiture of 10*l*.

Maker thereof, must keep skins last stamped separate from skins previously stamped, in London 24 hours, in the country 48 hours, on forfeiture of 10*l*.

Maker thereof, must not remove parchment or vellum from the usual drying place, until the duty charged, and the goods marked, on forfeiture thereof, and 20*l*.

Maker thereof, not to remove parchment or vellum from the drying place, &c. without two days notice.

Maker thereof, not to remove goods from his yard, &c. before stamped, on forfeiture thereof, and 50*l*.

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32 Geo. III.	54	4	1165
32 Geo. III.	54	1	1164
32 Geo. III.	54	1	1164
23 Geo. III.	70	8	722
23 Geo. III.	70	8	722
23 Geo. III.	70	9	723
23 Geo. III.	70	11	724
24 Geo. III.	41	1	771
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		7	773
24 Geo. III.	41	8	774
24 Geo. III.	41	8	774
9 Q. Ann.	11	15	125
9 Q. Ann.	11	16	126
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9 Q. Ann.	11	16	126
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9 Q. Ann.	11	16	126
		17	127
9 Q. Ann.	11	44	133
5 Geo. I.	2	9	218
9 Q. Ann.	11	22	129
9 Q. Ann.	11	44	133
5 Geo. I.	2	10	219
5 Geo. I.	2	10	219
9 Q. Ann.	11	16	126
		17	127
9 Q. Ann.	11	19	128
9 Q. Ann.	11	26	130

PARCHMENT and VELLUM, *continued*.

	A C T S.			
	YEAR & REIGN.	1	2	3
— Maker thereof, fraudulently hiding or concealing parchment or vellum, forfeits 20 l. and the goods.	9 Q. Ann.	11	17	127
— Counterfeiting or forging the stamp for marking thereof, felony without clergy.	9 Q. Ann.	11	44	133
— Selling thereof with counterfeit stamp, knowingly, is felony without clergy.	5 Geo. I.	2	9	218
— Maker thereof, must, within two days after taking out, and before removing the skins from the drying place, make entry on oath, of the number and quality thereof, on forfeiture of 20 l.	9 Q. Ann.	11	44	133
— Maker thereof, must, if required, make up and balance with the officer every three months, an account of the skins taken out of the ingredients, on forfeiture of 50 l.	5 Geo. I.	2	9	218
— Maker thereof, entitled to a copy of the officer's charge.	9 Q. Ann.	11	16	126
— Maker thereof, must pay duty, in London within 14 days, in the country within six weeks, after the goods are stampd, on forfeiture of double duty.	9 Q. Ann.	11	17	127
— Maker thereof, not obliged to go further than the next market town to pay duty.	9 Q. Ann.	11	27	130
— Maker thereof, obstructing officer in the execution of his duty, penalty 10 l.	9 Q. Ann.	11	20	128

PARISH, *vide* PARISH-RATES; PENALTY; POOR of PARISH.

PARISHIONER.

— A competent witness, in respect to offences committed by unlicensed sellers of beer, ale, &c.	26 Geo. II.	31	17	412
— A competent witness, in respect to offences under the law to prevent the dying and fabricating leaves in imitation of tea.	17 Geo. III.	29	7	603

PARISH-RATES.

— Must be paid by <i>candle-maker</i> , otherwise his entry becomes void.	25 Geo. III.	74	25	825
— Must be paid by <i>distiller</i> , otherwise his entry becomes void.	19 Geo. III.	50	3	638
— Must be paid by <i>dealer</i> in <i>foreign spirits</i> (not being a retailer) otherwise his entry becomes void.	23 Geo. III.	70	1	720
— Must be paid by <i>retailer</i> of <i>spirits</i> residing where such rates are charged, to entitle him to the benefit of a licence.	24 Geo. III.	40	8	394
— Must be paid by <i>sope-maker</i> , otherwise his entry becomes void.	26 Geo. III.	13	10	405
— Must be paid by <i>starch-maker</i> , otherwise his entry becomes void.	17 Geo. III.	52	1	617
— Must be paid by <i>manufacturer</i> of <i>tobacco</i> and <i>snuff</i> , otherwise his entry becomes void.	19 Geo. III.	40	1	628
	29 Geo. III.	68	61	1057

PARTNERS.

— Carrying on business as common-brewers, distillers, rectifiers, brandy-dealers, maltsters, tallow-chandlers, paper-stainers, calicoe or linen printers, wire-drawers, tanners, tawers, oil-dressers, or curriers; or makers of mead, sweets, vinegar, sope, paper, starch, parchment, or glass, need not, for any of those branches respectively carried on in one house or place, take out more than one licence.	24 Geo. III.	41	8	774
— Carrying on business as coach-makers, need not take out more than one licence.	25 Geo. III.	49	4	800
— Carrying on business as makers of wax, or spermaceti candles, in the same house or shop, need not take out more than one licence.	24 Geo. III.	36	13	764
— Carrying on business as dealers in, or sellers of wax, or spermaceti candles, in the same house or shop, need not take out more than one licence.	24 Geo. III.	36	13	764
— Carrying on business as dealers in coffee, tea, and chocolate, in the same house or shop, not required to take out more than one licence.	20 Geo. III.	35	16	665

PARTNERS, *continued*.

- Carrying on business as dealers in, or sellers of plate, in the same house or shop, need not take out more than one licence.
- Carrying on business as retailers of spirits in one house, need not take out more than one licence.
- Carrying on business as retailers of sweets in one house, need not take out more than one licence.
- Carrying on business as manufacturers of tobacco or snuff in one house or place, need not take out more than one licence.
- Carrying on business as dealers in tobacco or snuff in one house or place, need not take out more than one licence.
- Carrying on business as wholesale dealers in wine in one house or place, need not take out more than one licence.
- Carrying on business as retailers of foreign wine in one house, need not take out more than one licence.

PATENT.

- Of commissioners;—change or alteration therein, not to affect inferior officers.

PAWN.

- Not to be taken by retailer of spirits for the security of a debt for spirits, on forfeiture of 40s.

PAWNBROKER.

- Dealing in gold and silver plate, must take out a plate licence.

PEACE-OFFICER, *vide* CONSTABLE.PENALTY, *vide also* FORFEITURE, MITIGATION.

- Incurred under excise laws, not to be sued for in his Majesty's courts but in the name of the attorney general, or some officer.
- Incurred under any law of excise, may be sued for and recovered in any court of record, in any county or town where offence committed.
- Incurred under any excise law, may be sued for, levied, and recovered, either in a summary way, or in the courts at Westminster.
- Of 10l. for retailing spirits without licence within the limits of the chief office, may be recovered before a justice, as well as before the commissioners.
- Incurred under any excise law, may be sued for where the offender is found, though the offence committed in another jurisdiction.
- Incurred under any excise law;—prosecution for the recovery thereof, may be stopped by the attorney general, by *noli prosequi*.
- Incurred by mayors, or chief officers, for not regulating and marking alehouse measures, to be sued for within 30 days, and is recoverable on oath before one justice.
- For offences against the 9 Q. Ann. c. 12, (hops) not to be sued for in the courts at Westminster.
- For falsifying, counterfeiting, or altering certificate of the exportation of British spirits, or for publishing such certificate, to be sued for at Westminster.
- For falsifying, counterfeiting, or altering certificate of the exportation of rum, or for publishing such certificate, to be sued for at Westminster.
- For forging, counterfeiting, altering, or erasing any permit or certificate; and for publishing, using, granting, or accepting any such, being forged, altered, erased, false, or untrue, to be sued for in the courts at Westminster.
- Incurred by officer, or owner of foreign goods, for collusive seizure, to be sued for in the courts at Westminster.
- For insuring the delivery of prohibited or uncustomed goods, recoverable in the exchequer only, and any person may sue.

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31 Geo. II.	32	7	426
32 Geo. II.	24	6	437
30 Geo. III.	38	10	1124
30 Geo. III.	38	10	1124
29 Geo. III.	68	74	1062
29 Geo. III.	68	74	1062
26 Geo. III.	59	9	861
30 Geo. III.	38	10	1124
7, 8 W. III.	30	30	74
24 Geo. II.	40	12	395
32 Geo. II.	24	4	436
12 Geo. I.	28	28	293
14 Geo. III.	72	12	591
26 Geo. III.	77	13	918
15 Car. II.	11	25	44
18 Geo. II.	26	14	359
24 Geo. II.	40	29	403
24 Geo. II.	40	7	392
18 Geo. II.	26	13	358
5 Geo. III.	43	26	522
26 Geo. III.	59	62	883
26 Geo. III.	77	14	918
11, 12 W. III.	15	6	94
9 Q. Ann.	12	26	141
33 Geo. II.	9	12	451
33 Geo. II.	28	12	459
22 Geo. III.	68	26	713
23 Geo. III.	70	10	723
5 Geo. I.	11	24	224
4 W. & M.	15	17	63
8, 9 W. III.	36	2	81

PENALTY, *continued.*

	A C T S.			
	YEAR & REIGN.	Ch.	Sec.	Page.
Incurred under the act prohibiting the importation of foreign manufactured leather gloves, to be sued for in the courts at Westminster.	6 Geo. III.	19	6	539
Incurred by justice for granting beer licence without taking recognizance, to be sued for in the courts at Westminster.	26 Geo. II.	31	6	409
Incurred by justice's clerk for taking excessive fees for providing licence for alehouse-keepers, to be sued for at Westminster, or by indictment at the assizes or sessions.	24 Geo. II.	40	25	401
Incurred by officer, for granting false certificate to accompany goods from the <i>Ile of Man</i> , or by others for counterfeiting such certificate, to be sued for in the courts at Westminster.	20 Geo. III.	42	11	668
Incurred by owners, or masters of ships, for falsely naming or describing their vessels, to be sued for in the same manner as penalties incurred under the laws of customs.	26 Geo. III.	60	19	885
Incurred under any excise law, may be recovered by distress and sale of offender's goods.	12 Car. II.	23	31	20
	12 Car. II.	24	45	27
	9 Q. Ann.	11	36	131
Incurred under the excise laws, may be mitigated by two commissioners or justices, but not to less than double duty and reasonable charges of officer.	12 Car. II.	23	32	21
	12 Car. II.	24	46	29
	22, 23 Car. II.	5	8	47
Incurred under any excise law, may be mitigated by commissioners or justices, but not to less than one fourth, and charges.	23 Geo. II.	21	38	388
	9 Q. Ann.	11	37	131
For retailing spirits without licence, not to be mitigated below 5 l.	24 Geo. II.	40	7	392
	26 Geo. II.	13	9	404
	13 Geo. III.	56	4	581
To be distributed, charges of recovery being first deducted, three fourths to the King, and one fourth to the informer.	12 Car. II.	23	32	21
	12 Car. II.	24	46	29
Not otherwise directed, to be divided, one third to the King, one third to informer, and one third to the poor.	15 Car. II.	11	25	44
	22, 23 Car. II.	5	7	47
Incurred under any excise law, is to be divided, one moiety to the King, and one to informer.	18 Geo. II.	26	14	359
	24 Geo. II.	40	29	403
For not clearing off the duty for <i>hops</i> within six months, to be divided, two thirds to the King, and one third to informer.	9 Q. Ann.	12	14	139
Incurred by taking false oath to obtain the allowance for scope used in the woollen or linen manufacture, to be divided, one third to the King, and two thirds to informer.	10 Q. Ann.	19	31	150
	12 Q. Ann.	9	18	201
For false oath under the act granting allowance of the duties on scope and starch to manufacturers of linen and cotton, to be paid, one third to the King, and two thirds to the informer.	23 Geo. III.	77	7	737
Incurred by tanner, tawer, oil-leather-dresser, or parchment-maker, for not making entry of yards, workhouses, pits, &c. or for not permitting officer to enter and take account, to be divided, one third to the King, and two thirds to the informer.	9 Q. Ann.	11	15	125
For selling beer, ale, cyder, &c. without a justice's licence, to be divided between the informer and the poor of the parish.	26 Geo. II.	31	12	411
Of 500 l. for bribing officer, to be divided between the King and the poor of parish.	11 Geo. I.	30	40	281
Incurred by officers of excise for interfering in elections, to be divided between the informer and poor of parish.	5, 6 W. III.	20	48	67
	9 Q. Ann.	11	49	135
	10 Q. Ann.	19	182	166
Incurred by butchers, or others, for gashing or impairing hides, to be divided, one moiety to the poor, and the other to the informer.	9 Q. Ann.	11	11	124
Incurred by constable, for neglecting to assist in executing the laws against retailers of spirits, to be divided between the poor and the informer.	11 Geo. II.	26	7	341
Incurred by gaoler, &c. for not keeping a copy of the clauses of 24 Geo. II, c. 40, hung up in gaol, prison, &c. or for carrying in spirits, to be divided between the informer and the poor of the parish.	24 Geo. II.	40	16 15	397 396

PENALTY, *continued.*

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	YEAR & REIGN.	Cha.	Sect.	
For offences against the act 14 Geo. III, c. 68, relative to the marking <i>hop</i> bags;—the poor of the parish entitled to a moiety thereof.	14 Geo. III.	68	3	586
Incurred by mayors, &c. for not regulating and marking alehouse measures, to be divided between the poor of parish and the informer.	11, 12 W. III.	15	6	94
Of 20 l. for knowingly buying or receiving smuggled goods, to be divided, half to the informer, and half to the poor of the parish.	8 Geo. I.	18	10	242
Incurred by watermen, porters, &c. having run goods in their custody, to be divided between the poor and the informer.	9 Geo. II.	35	21	325
Incurred by sope-maker, for filling soft sope into illegal casks, to be divided between the informer and the poor of the parish.	12 Q. Ann.	9	19	202
Incurred by retailer of spirits for taking pawn for debt, to be divided between the poor and the informer.	24 Geo. II.	40	12	395
Incurred by persons hawking or selling spirits in the streets, stalls, &c. the poor entitled to a moiety thereof.	6 Geo. II.	17	11	309
For dying or fabricating leaves in imitation of tea, or for having the same in custody, to be divided between the informer and poor of the parish.	9 Geo. II.	23	13	318
Incurred by persons refusing to give evidence against sellers of beer, &c. without licence, to be paid to the poor of the parish.	17 Geo. III.	29	3 6	602 603
Incurred by persons hawking or selling spirits in streets, stalls, &c. to be paid entirely to the poor where there is no informer.	26 Geo. II.	31	10	411
Incurred by officer, for not entering hop planter's notice, to be paid to the party whose notice is omitted.	9 Geo. II.	23	13	318
Incurred by officer, for taking fee of calicoe printer, to be paid to the party aggrieved.	9 Q. Ann.	12	7	137
Incurred by officer, for not leaving a copy of his charge with hop-planter, sope-maker, paper-maker, calicoe-printer, starch-maker, wire-drawer, &c. to be paid to the trader.	10 Q. Ann.	19	90	163
	9 Q. Ann.	12	11 12	138 145
	10 Q. Ann.	19	48 75	154 160
	10 Q. Ann.	26	14 52	173 178
For importing candles, sope, or starch, unlawfully, may be stopped by the master out of the mariners wages, if it appears that they shipped the goods privately.	26 Geo. II.	32	8	413
Beer, and utensils and materials, in the custody of brewer or victualler, or of others in trust, are liable for penalties.	15 Car. II.	11	13	41
Bricks and tiles, and materials and implements in the custody of makers, or of others in trust, are liable for penalties.	28 Geo. III.	37	21	996
Printed, painted, stained, or dyed calicoes, linens, silks, and fluffs, and materials, instruments, &c. in the custody of printer, or others in trust, are liable for penalties.	24 Geo. III.	24	15	760
Candles, materials and utensils, in the custody of maker, or of others in trust, are liable for penalties.	28 Geo. III.	37	21	996
Spirits, and utensils and materials in the custody of distiller, or of others in trust, are liable for penalties.	10 Q. Ann.	19	83	162
Hops in the custody of the planter or owner, or of others in trust, are liable for penalties.	25 Geo. III.	72	15	809
Malt, and materials and utensils, in the custody of the maker, or of others in trust, are liable for penalties.	28 Geo. III.	37	21	996
Paper, pasteboards, &c. and materials and utensils in the custody of makers, or of others in trust, are liable for penalties.	8 Q. Ann.	9	19	115
Printed, painted, or stained paper, and materials and utensils, in the custody of paper-stainer, or of others in trust, are liable for penalties.	28 Geo. III.	37	21	996
Sope, and materials and utensils, in the custody of makers, or of others in trust, are liable for penalties.	7, 8 W. III.	30	13	70
	28 Geo. III.	37	21	996
	9 Q. Ann.	12	19	140
	12 Q. Ann.	2	10	187
	33 Geo. II.	7	17	442
	28 Geo. III.	37	21	996
	10 Q. Ann.	19	55	156
	21 Geo. III.	24	27	685
	28 Geo. III.	37	21	996
	10 Q. Ann.	19	55	156
	28 Geo. III.	37	21	996
	10 Q. Ann.	19	20	147
	28 Geo. III.	37	21	996

PENALTY, *continued*.

- Starch, and materials and utensils in the custody of maker, or of others in trust, are liable for penalties.
- Gilt and silver wire, and materials and utensils, in the custody of makers, or of others in trust, are liable for penalties.
- Materials, preparations, and utensils, for manufacturing excisable commodities, and also the commodities in the custody of makers, or others in trust, are liable for penalties.

PENDANT.

- Like that used in the navy, or by the revenue cruizers, not to be carried by any ship or vessel, except in the service of his Majesty, or the revenue.

PENSIONS.

- Heretofore granted by Acts of Parliament or Letters Patent, out of the revenue of excise, must be regularly paid.
- Of seamen belonging to Greenwich hospital, may be drawn for by the treasurer, by bills on collectors of excise; and such bills, if fair and regular, and presented within six months of the date, must be paid.

PERFUMER, *vide* HAIR-POWDER.

PER JURY.

- Taking false oath in any case in which an oath is required by 29 Geo. III, c. 68, tobacco or snuff.
- Taking false oath in any case in which an oath is required by 26 Geo. III, c. 59, foreign wine.
- Taking false oath respecting the exportation of hops, or the payment of the duty thereon.
- Taking false oath, in case where an oath is required under the manifest and export act of 26 Geo. III, c. 40.
- Taking false oath as to the property, or name of the party by whom goods, &c. are claimed in the exchequer.
- Taking false oath to obtain allowance of the duties on soap or starch used in the linen or cotton manufacture.
- Taking false oath to obtain allowance of the duties on soap used in the woollen or linen manufacture.

PERMIT, *vide also* CERTIFICATE.

- For the removal of any excisable commodity, must be on paper having the words "Excise Office" visible in the substance;—made with moulds provided by the commissioners of excise; and printed or stamped from plates engraved by persons duly appointed.
- Making paper for permits, with the words "Excise Office" visible in the substance;—or making or having in custody (without lawful leave) any mould for making such paper;—or artfully contriving, or causing the words "Excise Office" to appear visible in the substance of any paper;—or engraving, or causing to be engraved (not being duly authorized) any plate in imitation of those used for printing permits, felony without clergy.
- Paper, with the words "Excise Office" visible in the substance, not to be delivered out by excise officer before or after printed, until filled up agreeable to the request note of trader, on pain of transportation.
- For the removal of *coffee, cocoa nuts, tea, or spirits*, not to be taken out without special directions, in writing, from the person out of whose stock the goods are to be sent, or his known servant, on penalty of 50 l. or in default of payment three months imprisonment.
- For the removal of *coffee, cocoa nuts, tea, or spirits*, must be returned within the time of its limitation, if the goods are not sent out sooner, on forfeiture of treble value, and the increase in stock.

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YEAR & REIGN.	Ch.	Sec.	£ s d.
10 Q. Ann.	26	23	173
28 Geo. III.	37	21	996
10 Q. Ann.	26	6	183
28 Geo. III.	31	21	996
28 Geo. III.	37	21	996
24 Geo. III.	47	24	785
27 Geo. III.	13	69	937
3 Geo. III.	16	3	488
29 Geo. III.	68	151	1105
26 Geo. III.	59	52	881
26 Geo. III.	5	3	831
26 Geo. III.	40	29	844
24 Geo. III.	47	36	790
23 Geo. III.	77	8	737
10 Q. Ann.	19	31	150
12 Q. Ann.	9	18	201
23 Geo. III.	70	8	722
23 Geo. III.	70	9	723
23 Geo. III.	70	11	724
11 Geo. I.	30	10	268
11 Geo. I.	30	10	268

PERMIT, *continued*.

	A C T S.			Page.
	YEAR & REIGN.	Cha.	Sect.	
Must express the time for which it is to be in force, as well for removing the commodity out of the stock of the person from, as into the stock of the person to whom sent.	21 Geo. III.	55	27	697
Must be returned within the time limited for sending the goods out of stock, if the goods are not sent out sooner, on forfeiture of treble value, and the increase in stock.	21 Geo. III.	55	27	697
Necessary to protect <i>British spirits</i> removing coastwise.	3 Geo. I.	4	17	215
	2 Geo. III.	5	27	472
Necessary to protect the removal of <i>British spirits</i> from England to Scotland, and <i>vice versa</i> .	28 Geo. III.	46	61	1015
Necessary to accompany <i>British spirits</i> sent from the locked up warehouses of a distiller for exportation to any other distiller.	2 Geo. III.	5	19	469
With <i>British spirits</i> sent from Scotland to England, the counterpart thereof must be sent, within one month, to the commissioners of excise in England.	28 Geo. III.	46	62	1015
For the removal of <i>British spirits</i> , must specify the trade of the person from whom sent; i. e. whether distiller, maker, or rectifier; or maker and rectifier; or dealer; the quantity of spirits, and whether British brandy, rectified British spirits, raw British spirits, spirits of wine, or British compounds; the mode of conveyance, and whether by land or water; and must, in all respects, correspond with the regular request note.	26 Geo. III.	73	40 41 42	900 900 901
Necessary to protect the removal of <i>rum</i> delivered out of the bonded warehouses.	15 Geo. II.	25	5	344
Necessary to protect the removal of <i>spirits</i> in any quantity exceeding one gallon.	6 Geo. I.	21	17	230
Must be produced to officer with <i>spirits</i> brought into the stock of a distiller, brandy-dealer, or retailer, on forfeiture of the spirits and casks.	6 Geo. I.	21	13	228
Necessary to protect <i>foreign spirits</i> into the stock of a retailer, though in less quantity than one gallon.	9 Geo. II.	23	7	315
Will protect only one cask of any sort of <i>foreign spirits</i> removing at one time, and by one and the same conveyance, directed to one and the same person, except each cask contains above 60 gallons.	21 Geo. III.	55	29	698
Must be granted by officer, on request from <i>distiller</i> or <i>brandy dealer</i> , or <i>retailer</i> , for any quantity of spirits sold in entered places.	8 Geo. I.	18	13	243
For the removal of <i>foreign spirits</i> ;—the request note is void unless it specify the kind of liquor, content of the cask, &c. whether to be removed by land or water, and by what mode of conveyance.	23 Geo. III.	70	3 5	721
Necessary to protect the removal of <i>foreign spirits</i> seized by the customs.	6 Geo. I.	21	16	229
For the removal of <i>tea</i> , must specify distinctly the quantity of black and green.	23 Geo. III.	70	7	722
Must be granted by warehouse-keeper of customs, and signed by officer of excise, for <i>coffee</i> , <i>tea</i> , or <i>cocoa nuts</i> , before delivered for home consumption.	12 Geo. I.	28	6	288
Necessary to protect the removal of <i>coffee</i> , <i>tea</i> , <i>cocoa nuts</i> , and <i>chocolate</i> , in any quantity exceeding six pounds.	12 Geo. III.	46	5	572
Necessary to accompany <i>tea</i> , <i>coffee</i> , <i>cocoa nuts</i> , and <i>chocolate</i> , into the stock of a dealer.	10 Geo. I.	10	26	257
To accompany returned <i>tea</i> , must specify the cause of the return, and the mark or number on the package.	21 Geo. III.	55	10	691
Necessary to accompany <i>tea</i> (delivered for exportation) to the ship.	10 Geo. I.	10	15	256 257 262
Must be granted by officer, on the request of trader, for any quantity of <i>coffee</i> , <i>cocoa nuts</i> , <i>chocolate</i> , or <i>tea</i> , exceeding six pounds, sold in entered places.	10 Geo. I.	10	11	254
Necessary to protect the removal of <i>coffee</i> and <i>tea</i> seized by the customs.	21 Geo. III.	55	24	696
	21 Geo. II.	14	1	377
	10 Geo. I.	10	15	256
	12 Geo. I.	28	6	288

PERMIT, *continued.*

	A C T S.			
	YEAR & REIGN.	Ch.	Sec.	Page
— Necessary to accompany seized <i>tea</i> from the country to London.	21 Geo. III.	55	23	695
— Necessary to protect the removal of <i>tobacco</i> or <i>snuff</i> taken out of the warehouses for home trade.	29 Geo. III.	68	52	1052
— For the removal of <i>tobacco</i> or <i>snuff</i> , must express as well the time for which it is to be in force for removing it out of the stock of the person from, as into the stock of the person to whom sent.	29 Geo. III.	68	111	1082
— Necessary to protect the removal of <i>tobacco</i> in quantities of four pounds, and upwards; and of <i>snuff</i> in quantities of two pounds, and upwards.	29 Geo. III.	68	110	1081
— Necessary to protect the removal of <i>tobacco-stalks</i> , <i>Spanish</i> , <i>returns of tobacco</i> , <i>snuff-work</i> , and <i>stalk-flour</i> , in quantities exceeding 200 wt.	29 Geo. III.	68	110	1081
— Necessary to accompany <i>tobacco</i> or <i>snuff</i> into the entered premises of any manufacturer of, or dealer in those articles.	29 Geo. III.	68	118	1089
— Taken out by manufacturer of, or dealer in <i>tobacco</i> or <i>snuff</i> , must be returned within the time limited for sending the goods out of stock, if they are not sent out sooner, on forfeiture of treble the value, and the increase (if any) in stock.	29 Geo. III.	68	116	1087
— To accompany returned <i>tobacco</i> or <i>snuff</i> , must specify the cause of the return, and the mark or number on the package.	29 Geo. III.	68	122	1091
— For the removal of <i>unmanufactured tobacco</i> after having been previously twice removed, or in any other than the original packages, (except samples, and by 30 Geo. III. c. 30, except in quantities of 200 lb. sent by the manufacturer to the mill), is not legal.	29 Geo. III.	68	114	1085
— For the removal of <i>tobacco-stalks</i> , <i>Spanish</i> , or <i>stalk-flour</i> , in quantities not exceeding 200 lb.; or of <i>tobacco</i> or <i>snuff</i> from the mill to any other place than to the premises of the manufacturer by whom sent, or in any quantity less than the whole, with the returns, &c. is not legal.	29 Geo. III.	68	114	1085
— Must be granted by officer, on the request of the trader, for <i>tobacco</i> or <i>snuff</i> , &c. to be removed from entered places.	29 Geo. III.	68	111	1082
— For the removal of <i>tobacco</i> or <i>snuff</i> ;—the request note is void, unless it specify the sort, the number and weight of packages, and whether to be removed by land or water, and by what mode of conveyance;—if it be to remove goods from the manufacture to the mill, the note must specify for what purpose; and if to return it, the quantity, when received, &c. must be expressed.	29 Geo. III.	68	113	1083
— Not to be granted to a manufacturer of <i>tobacco</i> for less than four pounds, nor to a manufacturer of <i>snuff</i> for less than two pounds, except such manufacturers are also licensed dealers.	29 Geo. III.	68	117	1089
— Necessary to protect the removal of seizures of <i>tobacco</i> , <i>snuff</i> , &c. made by the customs.	29 Geo. III.	68	147	1103
— Necessary to protect the removal of <i>wine</i> in any quantity above three gallons.	26 Geo. III.	59	26	868
— Necessary to accompany <i>wine</i> into the shop, cellar, or other place, belonging to a dealer therein.	26 Geo. III.	59	34	872
— For the removal of <i>wine</i> to express as well the time for which it is to be in force for removing it out of the stock of the person from, as into the stock of the person to whom sent.	26 Geo. III.	59	32	871
— Taken out by dealer in <i>wine</i> must be returned within the time limited for sending the wine out of stock, if it be not sent out sooner, on forfeiture of treble value, and the increase in stock, or if there be not a like quantity of the sort of wine in stock, the penalty is 100 l.	26 Geo. III.	59	35	870
— With <i>wine</i> seized, and restored upon recognizance, to be indorsed by the justice, with such further time for the removal of the wine as shall seem meet.	26 Geo. III.	59	36	873

PERMIT, *continued*.

For the removal of *wine*, may be granted to private persons, upon their proving, to the satisfaction of the commissioners, or the collector, or supervisor of excise; that the duties have been paid, and upon delivering a regular request note.

Taken out by private persons for the removal of *wine*, must be returned within the time limited for sending it away, if it is not sent out sooner, on forfeiture of treble the value of every gallon not sent away.

Must be granted by officer on the request of the trader, for any quantity of *wine* to be removed from entered places.

For the removal of *wine*;—the request note is void unless it specify the sort of wine, the number and contents of the casks or packages, whether to be removed by land or water, and by what mode of conveyance.

Necessary to protect the removal of seizures of *wine* made by the customs.

Granting false or untrue permit, or making false or untrue entry in the counterpart of permit, transportation for seven years.

Knowingly taking goods into stock with forged, false, or untrue permit, transportation for seven years.

Granting, or knowingly accepting any false or untrue permit for *tobacco* or *snuff*, penalty 500*l*.

Granting, or knowingly accepting false or untrue permit for the removal of *foreign wine*, penalty 500*l*.

With *wine* seized, and restored on recognizance;—forging or altering the indorsement on such permit, or knowingly using it so forged, altered, &c. penalty 500*l*.

Forging, counterfeiting, altering, or erasing a permit, or granting a false one; or knowingly publishing, using, or receiving such, penalty 200*l*.:—By 23 Geo. III, c. 70, penalty 500*l*. and *capias* may issue in the first process, and the party be held to bail.

PERRY, *vide* CYDER.

PHYSICIAN.

May use spirits in the preparation of medicines, without subjecting himself to the penalties, &c. for retailing without licence.

PICKLES.

Vinegar for making pickles for sale liable to the duties.

PILLORY, *vide also* PERJURY.

Persons selling printed, &c. calicoes, linens, &c. with counterfeit stamp (knowingly) to suffer two hours.

Persons bribing officers to mark cambrick and lawn illegally, to suffer two hours.

Tanners putting leather into hot or warm wooze, or using any other unkind heat, to suffer on three market days.

PINNACE, *vide* BOAT, SHIP.

PIPE.

Of wine to contain 126 gallons.

PIPES PRIVATE, *vide* BEER, DISTILLER, SOPE.PLAINTIFF, *vide also* ACTION.

In an action for any thing done in pursuance of excise laws, losing verdict or becoming nonsuit, is liable to double costs.

In an action against officer of excise, for any thing done in the execution or by reason of his office, becoming nonsuit, discontinuing, or against whom verdict shall be given on demurrer or otherwise, to pay treble costs.

A C T S.			
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26 Geo. III.	59	33	871
26 Geo. III.	59	38	874
26 Geo. III.	59	30	870
26 Geo. III.	59	31 33	871
26 Geo. III.	59	50	880
23 Geo. III.	70	11	724
23 Geo. III.	70	11	724
29 Geo. III.	68	125	1093
26 Geo. III.	59	39	874
26 Geo. III.	59	36	873
22 Geo. III.	68	26	713
23 Geo. III.	70	10	723
		12	724
26 Geo. III.	59	39	874
		41	875
29 Geo. III.	68	125 126	1093 1093
9 Geo. II.	23	12	317
16 Geo. II.	8	12	350
8 Q. Ann.	7	4	107
10 Q. Ann.	19	97	163
25 Geo. III.	72	17	809
		24	812
4 Geo. III.	37	22	499
7 Geo. III.	43	15	548
1 Jac. I.	22	17	4
5 Q. Ann.	27	17	105
12 Car. II.	23	35	22
12 Car. II.	24	49	32
23 Geo. III.	70	34	732

PLAINTIFF, *continual.*

— In an action for any thing done in pursuance of any law of customs or excise, becoming nonsuit, discontinuing, or against whom judgement shall be given on demurrer or otherwise, liable to treble costs.

PLANTER, *vide* COCOA-NUTS, COFFEE, HOPS.**PLATE, *vide alfo* PLATES for printing PERMITS.**

— Of gold, in a distinct piece, not exceeding two penny weights; or silver, not exceeding five penny weights, may be sold without licence.

— Licence to deal therein, need not be taken out for selling gold or silver lace, wire, thread, or fringe.

— Dealer therein, must take out, and pay duty for a licence annually; neglect 20 l.

— Licence to deal therein, must be taken out by pawnbroker and refiner of gold or silver, on forfeiture of 20 l.

— Not to be sold by auction or commission, but by persons having a plate licence, on forfeiture of 20 l.

— May be sold, by virtue of a licence, as well in booths and stalls at fairs and markets, as in the house where the party dwelt when licence granted; but no where else.

— One licence sufficient for partners, being dealers therein, and carrying on business in one house or shop.

— Dealer therein, having a licence to sell in small pieces, may, by paying the difference of duty, be authorized to sell the largest.

— Informations for offences under the plate licence act, must be exhibited on oath, and may be heard and determined by three commissioners in London, or two justices in the country.

— Under the act relating to the duty on plate licences, an appeal lies from the judgement of the commissioners or justices.

PLATE-GLASS, *vide* GLASS.**PLATES, for printing PERMITS.**

— Must be engraved by persons appointed by the commissioners of excise, and by no other.

— Engraved by any person (not duly authorized) in imitation of those used by direction of the commissioners, felony without clergy.

PLEA, *vide alfo* ACTION, GENERAL ISSUE.

— Of general issue, to be admitted in actions for any thing done in pursuance of excise laws.

— Of general issue, to be admitted in all actions against officers of excise, for any thing done in the execution; or by reason of their office.

— Of general issue, to be admitted in all actions for any thing done in pursuance of any law of customs or excise.

PLEDGE, *vide* PAWN, PAWNBROKER.**POOR of PARISH, *vide alfo* PENALTY.**

— Entitled to one third of penalties in cases where not otherwise directed.

— Entitled to one half the penalty recovered against mayors, &c. for not regulating and marking alehouse measures.

— Entitled to the use, or the benefit if sold, of beer, worts, and brewing utensils, seized for being concealed.

— Entitled to a moiety of the penalty recovered against persons selling beer, ale, &c. without a justice's licence.

— Entitled to the whole penalty recovered against persons refusing to give evidence against sellers of beer without licence.

— Entitled to a moiety of the penalty recovered against persons bribing officers.

— Entitled to a moiety of the penalty recovered against constables, for neglecting to assist in executing the laws against retailers of spirits.

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28 Geo. III.	37	23	997
32 Geo. II.	24	1	434
31 Geo. II.	32	10	427
31 Geo. II.	32	3	425
		4	426
32 Geo. II.	24	4	436
31 Geo. II.	32	6	426
31 Geo. II.	32	7	426
31 Geo. II.	32	7	426
32 Geo. II.	24	6	437
32 Geo. II.	24	5	436
31 Geo. II.	32	11	427
31 Geo. II.	32	11	427
23 Geo. III.	70	8	722
23 Geo. III.	70	9	723
12 Car. II.	23	35	22
12 Car. II.	24	49	30
23 Geo. III.	70	34	732
28 Geo. III.	37	23	997
15 Car. II.	11	25	44
11, 12 W. III.	15	6	94
15 Car. II.	11	1	37
26 Geo. II.	31	12	411
26 Geo. II.	31	10	411
11 Geo. I.	30	40	281
11 Geo. II.	26	7	341

POOR of PARISH, *continued*.

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24 Geo. II.	40	16	397
		15	396
9 Q. Ann.	11	11	124
14 Geo. III.	68	3	586
5, 6 W. III.	20	48	67
9 Q. Ann.	11	49	135
10 Q. Ann.	19	182	166
12 Q. Ann.	9	19	202
8 Geo. I.	18	10	242
24 Geo. II.	40	12	395
6 Geo. II.	17	11	309
9 Geo. II.	23	13	318
9 Geo. II.	23	13	318
17 Geo. III.	29	3	602
		6	603
9 Geo. II.	35	21	325

POORS-RATES, *vide* PARISH-RATES.**PORTER**.

Knowingly having in his custody any prohibited or run goods, forfeits treble the value thereof; or for want of distress, may be imprisoned, not exceeding three months.	9 Geo. II.	35	21	325
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PORTS.

Enumerated for importing tobacco and snuff, are London, Bristol, Liverpool, Lancaster, Cowes, Falmouth, Whitehaven, Hull, Newcastle upon Tyne, Glasgow, Greenock, and Leith.	29 Geo. III.	68	14	1035
	31 Geo. III.	47	3	1146

POST-OFFICE, *vide* PACQUET-BOAT.**POWDER**, *vide* ARMS, HAIR-POWDER.**PRINTED-GOODS**, *vide* CALICOES and LINENS; PAPER for HANGINGS.**PRISON**, *vide* also GAOL.

Persons confined therein under a <i>capias</i> , or on a penal statute, relating to the revenue, neglecting to plead to information delivered, for the space of one term, judgement may go by default; and if the money is not paid, execution may be issued against their bodies and estates, though they continue in prison.	12 Geo. I.	28	27	292
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PRIVATE-MAKERS, *vide* CANDLES, DISTILLERS, SOPE, STARCH, TOBACCO.**PRIVILEGE**.

Of the universities of Oxford and Cambridge;—the company of vintners in London;—and of the mayor and burgesses of Saint Albans, not prejudiced by the wine laws.	26 Geo. III.	59	11	862
			11	1124
	30 Geo. III.	38	12	1125
			13	1125
	32 Geo. III.	59	11	1171

PROBABLE-CAUSE.

May be certified by the court or judge before whom information shall be tried for the seizure of any uncaptured or prohibited goods or ship; and in that case the claimer is not entitled to any costs; nor is the seizing officer liable to any action, indictment, &c.	19 Geo. II.	34	16	374
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PROBABLE-CAUSE, continued.

May be certified by the court or judge before whom information shall be tried for goods, ships, vessels, cattle, or carriages seized; and in that case the claimer is not entitled to any costs; nor is the seizing officer liable to any action, indictment, &c.

May be certified by the court or judge before whom any action or indictment for the seizure of uncustomed or prohibited goods, or ships, shall be tried; and in that case, the plaintiff, besides his ship or goods, is not entitled to any costs, nor above 2 d. damages; nor is the defendant to be fined above 1 s.

May be certified by the court or judge before whom any action or indictment for the seizure of goods, ships, vessels, cattle, or carriages shall be tried; and in that case, the plaintiff, besides the thing seized, is not entitled to any costs, nor above 2 d. damages; nor is the defendant to be fined above 1 s.

PROCEEDINGS, *vide alfo* ACTION, COMPLAINT, INFORMATION, INDICTMENT, CERTIORARI.

By information, complaint, &c. before the commissioners of excise or justices, must be entered and enrolled in the English tongue.

PROCESS, *vide alfo* ACTION.

Not to be served on an officer for any thing done in execution or by reason of his office, until one month after notice, containing the cause of action, and names and abode of the prosecutor and attorney.

PROCLAMATION, *vide alfo* SMUGGLERS.

May be issued by the King, in council, directing such regulations with respect to duties, drawbacks, &c. for carrying on trade with the United States of America, as shall appear expedient.

May be issued by the King, with the advice of his privy council, to prohibit the use of corn in distilling, during the recess of Parliament, when wheat is above 48 s. per quarter.

May be issued by the King, directing what part of the produce of seizures, made by ships of war, shall be paid to the officers and seamen.

Of the time of hearing informations in the country for the condemnation of unclaimed seizures of candles, soap, or starch, must be made at the nearest market town, on the next market day after the expiration of 20 days from the time of seizure.

Of the time of hearing information in the country, for the condemnation of unclaimed seizures of spirits, must be made at the next market town, on the next market day after the expiration of 20 days from the time of seizure.

PROHIBITED-GOODS, *vide alfo* SMUGGLER; UNCUSTOMED-GOODS.

Imported into this kingdom, are forfeited; and persons assisting in unshipping, or to whose hands the same shall knowingly come, forfeit treble value.

Unshipped, or unshipping to be laid on land, the persons assisting therein may be arrested by any officer of customs or excise, and taken before a justice, who may commit the offenders to gaol, to be tried at the next quarter sessions.

Smugglers, or others, to the number of three or more, assembling armed, for the purpose of running, carrying, or rescuing the same, may be apprehended by justices warrant, and committed for trial.

Runners, or receivers thereof, may be arrested by capias in the first process, and held to bail.

Run, carried away, or rescued, by persons to the number of three, or more, assembling armed for the purpose, is felony and transportation.

A C T S.			
YEAR & REIGN.	Ch.	St.	Ed.
23 Geo. III.	70	29	731
26 Geo. III.	40	31	844
26 Geo. III.	59	57	882
28 Geo. III.	37	24	997
19 Geo. II.	34	16	374
23 Geo. III.	70	29	731
26 Geo. III.	40	31	844
26 Geo. III.	59	57	882
28 Geo. III.	37	24	997
6 Geo. I.	21	23	233
23 Geo. III.	70	30	731
26 Geo. III.	59	58	882
28 Geo. III.	37	25	998
23 Geo. III.	39	3	718
33 Geo. II.	9	5	446
3 Geo. III.	22	4	493
23 Geo. II.	21	33	385
6 Geo. I.	21	21	232
8 Q. Ann.	7	17	108
11 Geo. I.	30	16	270
19 Geo. III.	69	8	653
9 Geo. II.	35	10	320
8 Geo. I.	18	15	244
14 Geo. III.	86	5	598
9 Geo. II.	35	10	320

PROHIBITED GOODS, continued,

	A C T S.			Page.
	YEAR & REIGN.	Cha.	Sect.	
Landed, run, or carried away, by persons to the number of three, or more, assembling armed; or rescued by such persons, is felony without clergy.	19 Geo. II.	34	1	367
To the value of 30l. found laden on horse or cart in the custody of two or more persons, passing armed or disguised within five miles of the coast, or a navigable river, are forfeited, together with the arms, furniture of horses &c. and the persons in whose custody found, are liable to be transported.	9 Geo. II.	35	13 14	322 323
Sold, or offered to sale, are forfeited, and may be seized by officers; or by buyer or seller; and both forfeit treble the value of the goods, unless either exonerate himself by prosecuting the other with effect.	11 Geo. I.	30	18 19 20 21	270 271 271 271
May, under the authority of a writ of assistants, in the day-time, and with constable, be searched for and seized.	13, 14 Car. II.	11	5	35
Forcibly rescuing thereof, is an offence for which the party may be arrested by warrant of a judge of the King's Bench, and compelled to enter into a recognizance with two sureties; or refusing, may be committed till he become bound, or is legally discharged.	26 Geo. III.	77	18	920
Assaulting or obstructing officer in seizing; or rescuing, slaying, destroying, or damaging the same, or the package, after seized;—persons so offending may be arrested, taken before one justice, and committed for trial at the next quarter sessions.	19 Geo. III.	69	10	654
Smuggler, or other, convicted at the quarter sessions, of assisting in unshipping thereof; of assaulting or obstructing officer in seizing; or of rescuing, destroying, or damaging the same after seizure, may be committed to hard labour in the house of correction, for not more than three, nor less than one year, unless approved as fit to serve his Majesty, in which case he may be adjudged and delivered to serve as a soldier or sailor.	19 Geo. III.	69	8 10 12 13	653 654 654 654
Smugglers or runners thereof, falling within the act of the 19 Geo. II. c. 35, may, by regular process, be required to surrender in 40 days; not surrendering, or escaping after, to be considered as attainted felons, and to suffer death.	19 Geo. II.	34	2	369
Insuring the delivery thereof,—penalty 500l. both on the insurer and insured.	4 W. & M.	15	14	62
PROOF, <i>vide also</i> ONUS PROBANDI.				
Of bribing an officer to make false return, or to omit doing his duty, must be by two witnesses.	15 Car. II.	11	16	42
Of keeping an excise-office sufficient on all trials, without producing evidence of the commissioners names who signed the commission, unless the contrary appear.	6 Geo. I.	21	24	234
Of exercising the duty of, or being employed or reputed an officer, is sufficient on any trial whatever, without producing evidence of the commission, unless the contrary appear.	6 Geo. I.	21	24	234
Of grain being found in the cistern or couch at a maltster's, so hard, close, and compact, as it could not be, unless forced, is conclusive evidence of the fact.	11 Geo. I.	30	32	278
May be given by master or owner of ship at the trial of any suit or information, that the goods found on board any ship above 100 tons, were, from the smallness of the quantity, or other circumstance, not shipped with his consent, or through his neglect.	26 Geo. III.	77	12	918
May be given by master or owner of ship, boat, or vessel, at the trial of any suit or information, that tobacco or snuff found on board was, from the smallness of the quantity, or other circumstance, not shipped with his consent, or through his neglect.	6 Geo. I.	21	8	226
	29 Geo. III.	10	17	1023
	24 Geo. III.	47	2	778
	29 Geo. III.	68	11	1034
PROPRIETOR, <i>vide also</i> ENTRY.				
Person acting as visible proprietor of any shop or place where trade is carried on, is deemed the real owner, and is liable to duties and penalties accordingly.	18 Geo. II.	26	8	356

PROPRIETOR, continued.

Of tobacco or snuff sold for payment of the duties, is entitled to such surplus as shall remain after satisfying the duties and charges.

Of wine, sold for payment of the duties, is entitled to any surplus that may remain after satisfying the duties and charges.

PROSECUTION, *vide alfo* ACTION, INDICTMENT, INFORMATION.

For the recovery of any penalty or forfeiture under any excise law, not to be commenced in his Majesty's courts, but in the name of the attorney general, or some officer.

For the recovery of any penalty or forfeiture incurred under any excise law, may be stopped by the attorney general by *noli prosequi*.

For the condemnation of seizures; the court to proceed to the merits without entering into the form or manner of making the same.

For offences against the excise laws, before the summary jurisdiction, must be commenced within three months.

Against mayors, &c. for not regulating and marking alehouse measures, must be commenced within 30 days.

For lending brewing utensils, must be commenced within six months.

For using honey, sugar, or melasses, in brewing beer, must be commenced within six months.

For recovery of the penalty of double the value of British spirits sent to the buyer without permit, must be commenced within 14 days.

For offences under 14 Geo. III, c. 68, (marking hop bags) must be commenced within six months.

For insuring the delivery of prohibited or uncustomed goods, must be commenced within 12 months.

For the condemnation of starch, or hair powder, seized as being privately made, or clandestinely imported, must be commenced within 10 days.

For offences against the laws of excise, may be tried where the offender is found, although the offence was committed in another jurisdiction.

For assaulting an officer of customs or excise, may be tried in any county.

For any offence declared a misdemeanour by 24 Geo. III, c. 47, may be tried in any county.

For offences made felony by any law of customs or excise, may be tried in any county.

For any offence against the act of the 5 Geo. III, c. 39, for restraining illicit trade to and from the *Isle of Man*, may be tried in any county in England.

For seizing goods, ships, vessels, cattle, or carriages, cannot be maintained, if the judge, on trial of the information, certify probable cause.

For any thing done in pursuance of the 26 Geo. III, c. 77, (*glass and paper exported, rum, &c.*) must be commenced in one month, and laid in the proper county.

Against an officer of excise for any thing done in the execution, or by reason of his office, must be commenced within three months, and laid in the proper county.

Against any one, for any thing done in pursuance of any law of customs or excise, must be commenced within three months, and laid in the proper county.

A C T S.			
YEAR & REIGN.	Ch.	St.	Page
29 Geo. III.	68	55	1054
26 Geo. III.	59	4	838
12 Geo. I.	28	28	293
14 Geo. III.	72	12	591
26 Geo. III.	77	13	918
26 Geo. III.	59	62	883
26 Geo. III.	77	14	918
9 Geo. II.	35	34	330
1 W. & M.	24	16	53
12, 13 W. III.	11	17	96
9 Q. Ann.	11	36	131
11, 12 W. III.	15	6	94
22, 23 Car. II.	5	10	47
1 W. & M.	24	17	54
26 Geo. III.	73	42	901
14 Geo. III.	68	5	587
4 W. & M.	15	18	63
4 Geo. II.	14	3	301
18 Geo. II.	26	13	358
5 Geo. III.	43	26	522
9 Geo. II.	35	26	327
24 Geo. III.	47	17	783
19 Geo. II.	34	5	371
24 Geo. III.	47	17	783
5 Geo. III.	39	14	507
19 Geo. II.	34	16	374
23 Geo. III.	70	29	731
26 Geo. III.	40	31	844
26 Geo. III.	59	57	882
28 Geo. III.	37	24	997
26 Geo. III.	77	20	921
23 Geo. III.	70	34	732
26 Geo. III.	59	56	881
28 Geo. III.	37	23	997

PROSECUTION, *continued*.

	A C T S.			Page.
	YEAR & REIGN.	Cha.	Seet.	
Cannot be commenced against an officer, for any thing done in the execution or by reason of his office, unless notice be given him one month before the writ is sued out;—such notice must contain the cause of action, and names and abode of the prosecutor and attorney.	23 Geo. III.	70	30	731
	26 Geo. III.	59	58	882
	28 Geo. III.	37	25	998
Against any one, for any thing done in pursuance of excise laws, he may plead the general issue; and if he obtain a verdict, or the plaintiff become nonsuit, he is entitled to double costs.	12 Car. II.	23	35	22
	12 Car. II.	24	49	32
Against any one, for any thing done in pursuance of any law of customs or excise, he may plead the general issue, and give the special matter in evidence; and if he obtain a verdict, or the plaintiff discontinue, or become nonsuit, he is entitled to treble value.	26 Geo. III.	59	56	881
	28 Geo. III.	37	23	997
Against an officer of excise, for any thing done in the execution, or by reason of his office, he may plead the general issue, and give the special matter in evidence; and if he obtain a verdict, or if plaintiff discontinue, or become nonsuit, he is entitled to treble costs.	23 Geo. III.	70	34	732
Against an officer, for any thing done in the execution of his office; no evidence of the cause of action to be produced on the trial, except contained in the notice required to be previously given.	23 Geo. III.	70	32	732
	26 Geo. III.	59	60	883
	28 Geo. III.	37	27	998
Against an officer, for any thing done in execution, or by reason of his office,—such officer may, within one month after notice, tender amends; and if the jury on the trial shall find the same sufficient, the plaintiff is not entitled to any costs.	23 Geo. III.	70	31	732
	26 Geo. III.	59	59	882
	28 Geo. III.	37	26	998
Against an officer, for any thing done in the execution of his office;—if such officer has tendered insufficient, or no amends, he may, with leave, and before issue joined, pay money into court.	23 Geo. III.	70	33	732
	26 Geo. III.	59	61	883
	28 Geo. III.	37	28	998
Brought to trial against any one, for the seizure of goods, ships, vessels, cattle, or carriages, though a verdict shall be given against the defendant, yet, if the judge shall certify probable cause, the plaintiff shall be entitled to only 2 d. damages above the value of the thing seized, and no costs; nor shall the defendant be fined above 1 s.	23 Geo. III.	70	29	731
	26 Geo. III.	40	31	844
	26 Geo. III.	59	57	882
	28 Geo. III.	37	24	997
Of smugglers, or other offenders against the 19 Geo. III, c. 69, the charges thereof to be paid out of the revenue.	19 Geo. III.	69	11	654
PUBLICATION, <i>vide also</i> PROCLAMATION.				
Of order, for the surrender of smugglers for felonious offences, must be in two successive gazettes, and on the market days, in two market towns near to the place, and in the county where offence committed; and also by a copy affixed in a publick place in such market towns.	19 Geo. II.	34	2	369
	24 Geo. III.	47	12	780
PUNISHMENT.				
Corporal;—such as whipping, and transportation, for retailing spirits without licence, to be no longer used.	9 Geo. III.	6	3	566
PURSER, <i>vide also</i> MASTER of SHIP.				
Having charge of a ship or vessel, and suffering packages to be opened and embezzled, or carried away, after ship arrives in port, forfeits 100 l.	13, 14 Car. II.	11	4	35
Having charge of any ship or vessel, and putting foreign goods on board any other vessel or boat within the limits of port, in order to the fraudulent landing thereof, forfeits the goods and treble value.	5 Geo. I.	11	3	221
Having charge of a ship or vessel in which any goods that have not paid duty shall be found concealed, after cleared, forfeits 100 l.	13, 14 Car. II.	11	5	35
QUAKER.				
His solemn affirmation to be allowed instead of an oath, except in criminal cases.	22 Geo. II.	46	36	382
			37	383

QUARTER SESSIONS.

- Justices therein, to hear and determine offences against the 17 Geo. I, c. 22, (*leather*).
- Justices therein, may hear and determine appeals from the judgement of the sub-commissioners.
- Justices therein, may hear and determine appeals from the judgement of the justices, under the law relative to coaches built for sale.
- Justices therein, may hear and determine appeals from the judgement of the justices, in all cases under the 23 Geo. II, c. 21, (candles, soap, or starch, privately made, or clandestinely imported) except condemned by proclamation.
- Justices therein, may hear and determine appeals from the judgement of justices under the laws relating to leather.
- Justices therein, may hear and determine appeals from the judgement of justices in malt cases.
- Justices therein, in the case of appeals under the laws relating to malt or leather, to proceed to the merits, and may amend defects of form.
- Justices therein, may hear and determine appeals from the judgement of justices under the laws relative to plate licences.
- Justices therein, on application, to ascertain the damage done to malt by the sinking of a barge; and to settle and certify the proportion of duty to be repaid.
- Justices therein, on application, to ascertain the quantity of malt destroyed by fire or water; and to certify the duty to be repaid.
- Justices therein, on application, to ascertain the damage done to paper, pasteboard, &c. by the sinking of a barge; and to settle and certify the proportion of duty to be repaid.
- Oath of office, certified by justice, to be recorded there.
- Certificate of the conviction of offences under 17 Geo. III, c. 29, relative to dying or fabricating leaves in imitation of tea, to be returned to and filed amongst the records thereof.

QUEBEC.

- Goods brought into that province from countries bordering thereon, may be imported into Great Britain, upon the like duties, and with the like exceptions, as goods of the produce of Quebec.

QUIRE, *vide alio* PAPER.

- Of paper, to consist of 24 sheets; except double demy for newspapers, which, by 21 Geo. III, c. 24, is to consist of 25 sheets.

RATE of DUTY, *vide* TABLE of DUTIES at the beginning of this collection of statutes, and also schedule F, page 939.

REAM, *vide alio* PAPER.

- Of paper, to consist of 20 quires, and each quire of 24 sheets:— By 21 Geo. III, c. 24, the quire of double demy for newspapers, to consist of 25 sheets.

RECEIPT.

- Taking fee or reward for giving excise receipt, penalty 10s.

RECEIVER GENERAL.

- Of excise to be appointed.
- Of excise, to be appointed by the commissioners of that revenue.

ACTS.			
YEAR & REIGN.	Y.	C.	P.
1 Jac. I.	22	50	12
12 Car. II.	23	31	20
12 Car. II.	24	45	27
25 Geo. III.	49	9	801
23 Geo. II.	21	37	387
9 Q. Ann.	11	36	131
1 Geo. II.	16	3	295
12 Q. Ann.	2	37	193
1 Geo. II.	16	3	295
6 Geo. I.	21	10	226
31 Geo. II.	32	11	427
12 Q. Ann.	2	14	187
9 Geo. I.	3	35	247
12 Q. Ann.	2	27	191
9 Geo. I.	3	35	247
21 Geo. III.	24	18	683
12 Car. II.	23	34	21
12 Car. II.	24	48	31
17 Geo. III.	29	9	604
30 Geo. III.	29	2	1111
10 Q. Ann.	19	40	151
21 Geo. III.	24	5	679
10 Q. Ann.	19	40	151
21 Geo. III.	24	5	679
15 Car. II.	11	23	44
4 Q. Ann.	6	19	122
9 Q. Ann.	6	22	110
9 Q. Ann.	11	13	124
		5	123
10 Q. Ann.	19	41	151
		7	152
10 Q. Ann.	26	9	111
10 Geo. I.	10	7	252

RECEIVER GENERAL, continued.

— Of excise, to pay 500 l. per annum rent for the excise office, by quarterly payments, to the lord mayor, citizens, and company of mercers; and is liable to an action for neglect.

— Of the *Isle of Man*, to keep a register of goods imported into the port of Douglas, and transmit an account thereof quarterly, to the customs in London.

RECOGNIZANCE, *vide also* BAIL.

— Must be entered into by all persons taking out beer licences, for the maintenance of good order.

— Entered into by persons taking out beer licences, to be returned to the clerk of the peace.

— Entered into by alehouse-keepers, to be registered by clerks of the peace, who are to give the justices for granting licences a copy of such registers, taking of the justice's clerks, a fee, not exceeding 1 s. for every recognizance.

— Must be entered into, with two sureties, by persons apprehended and admitted to bail for offences deemed misdemeanours.

— Must be entered into by masters of ships arriving from foreign ports with more than 100 lbs. of tea (except an East India ship) or 100 gallons of spirits in casks under 60 gallons:—
By 26 Geo. III, c. 77, recognizance to be by himself and one other sufficient surety.

— Must be entered into by officer to appear at the sessions, and prosecute such smugglers or other offenders against 19 Geo. III, c. 69, as shall be arrested by him and committed for trial.

— Must be entered into, with two sureties, by person apprehended under a judge's warrant for assaulting or obstructing an officer in the execution of his duty, or rescuing uncustomed or prohibited goods;—refusing to be bound, may be committed to gaol.

— Entered into by persons apprehended on a judge's warrant, for assaulting or obstructing officer, or for rescuing run goods, to be filed in the King's Bench, and continue in force until the party shall be acquitted, convicted, or discharged.

— To be taken by justices, of any person from whom wine has been seized for not being delivered within the time mentioned in the permit, in double the value of the wine, to prove to the commissioners of excise, within one month, that the delay was unavoidable; and on such recognizance the wine to be restored.

— Entered into for the restoration of wine;—counterfeiting or forging the certificate thereof, or giving or receiving false certificate, or fraudulently altering, or knowingly using such being forged, false, &c. penalty 500 l.

RECTIFIER, *vide also* DISTILLER, SPIRITS.

— Any person may rectify spirits of his own making from malted corn, or cyder, giving notice, paying duties, and conforming to the laws.

— Not to sell spirits by retail, whether licensed or not, on forfeiture of 200 l.

— Not to carry on the business of a maker of vinegar, from any materials except malt or corn, within the distance of two miles of his distillery.

— Must take out, and pay duty for a licence annually; neglect, 30 l.

— Cannot, by virtue of one licence, carry on business in any other houses or places than those in which it was carried on at the time licence was taken out.

— One licence sufficient for partners carrying on business in one house or shop.

— Need not take out a 5 l. licence to deal in brandy.

A C T S.			
YEAR & REIGN.	Cha.	Sect.	Page.
8 Geo. III.	32	3	561
7 Geo. III.	45	8	552
26 Geo. II.	31	1	407
26 Geo. II.	31	1	407
26 Geo. II.	31	5	409
24 Geo. III.	47	19	784
19 Geo. III.	69	7	652
26 Geo. III.	77	9	916
19 Geo. III.	69	11	654
26 Geo. III.	77	18	920
26 Geo. III.	77	18	920
26 Geo. III.	59	36	873
26 Geo. III.	59	40	875
8, 9 W. III.	19	13	79
26 Geo. III.	73	54	903
26 Geo. III.	73	55	903
24 Geo. III.	41	1	769
		6	772
		7	773
24 Geo. III.	41	8	774
24 Geo. III.	41	8	774
24 Geo. III.	41	1	770
		6	772

RECTIFIER, *continued.*

	ACTS.		
	YEAR & REIGN.	73	74
Form of entry prescribed.	26 Geo. III.	73	909
Must make entry, in writing, and at the next office of excise, of all warehouses, shops, cellars, and other places for keeping brandy, or other spirits, on forfeiture thereof, and of 20 l. for every place unentered.	6 Geo. I.	21	11 12 227
Having different entered warehouses for spirits, not under the same roof, or which shall be separated by the intervention of land or buildings,—such warehouses may be taken as dist. net stocks.	26 Geo. III.	73	35 898
Not permitted to withdraw his entry whilst any wash, low wines, or other materials, preparing or fit for distillation, are remaining.	23 Geo. III.	70	25 730
Must permit the officer to enter, by day (and night with constable) and take account, by tasting, gauging, or otherwise; obstructing, penalty 50 l.	6 Geo. I.	21	14 228
Or compounder of spirits, must cause to be painted over the outer door of his still-house, &c. the words "Rectifier or Compounder of Spirits," on forfeiture of 100 l.	19 Geo. III.	50	6 639
Or compounder, not having made entry, painting the words "Rectifier or Compounder" over his door, forfeits 200 l.	19 Geo. III.	50	9 640
Or compounder, selling British spirits, not having the words "Rectifier or Compounder" painted over his door, or buying of such person, may inform against the other, and in that case he discharges himself of the penalty.	19 Geo. III.	50	8 640
Not to have any still or stills in his custody, unless the whole taken together shall contain 100 gallons, on forfeiture of 100 l.	21 Geo. III.	55	39 702
No person to be deemed a rectifier or compounder, (within the meaning of 26 Geo. III, c. 73), who shall not have an entered still of 120 gallons exclusive of the head, with suitable tubs, worms, &c. and actually use the same for rectifying British spirits for sale.	2 Geo. III.	5	12 464
Must provide and affix, at his own expence, sufficient fastenings to stills, wash-pumps, and charging-cocks, which are to be locked and sealed by officer;—not paying for locks and keys, penalty 50 l.	26 Geo. III.	73	15 892
Must provide and affix, at his own expence, sufficient locks and fastenings to the furnace-door of every still, and permit the officer to lock and secure the same when not at work;—not providing, or not paying for locks and fastenings, penalty 50 l.	14 Geo. III.	73	1 592
Must provide and affix, at his own expence, sufficient locks and fastenings to the discharge-cock of every still, which is to be locked and secured by the officer;—not providing, or not paying for locks, &c. penalty 50 l.	12 Geo. III.	46	11 574
On the requisition of a general surveyor in London, or a supervisor or surveyor in the country, must immediately set about, and in a reasonable time repair the locks, keys, and fastenings of the several utensils, on forfeiture of 50 l.		17	576
Opening still-head, charge-cock, or pump, or wilfully damaging the fastenings after secured by the officer, penalty 200 l.	14 Geo. III.	73	4 593
Opening furnace-door, discharge-cock, or hole in the breast of stills, after secured by officer; or wilfully damaging any lock or fastening, penalty 200 l.	26 Geo. III.	73	9 890
In London, or other city, or under survey of the London officers, desirous of opening or charging his stills between six in the morning and 12 at night, must give four hours notice in writing;—in the country, or being desirous of opening and charging between 12 at night and six in the morning, must give 12 hours notice.	26 Geo. III.	73	10 891
Must give 12 hours notice in London, and 24 in the country, for opening his furnace doors.	14 Geo. III.	73	1 592
	12 Geo. III.	46	18 576
	14 Geo. III.	73	12 596
	26 Geo. III.	73	8 890
	14 Geo. III.	73	1 592
	12 Geo. III.	46	12 574
		13	575
	14 Geo. III.	73	6 594

RECTIFIER, *continued.*

	ACTS.			Page.
	YEAR & REIGN.	Cha.	Sect.	
— Giving notice;—if officer attends within one hour after the time mentioned, it is deemed sufficient.	14 Geo. III.	73	11	596
— Not to have the furnace door of any still opened by the officer, but such as is fully charged, nor until such officer shall have examined the contents of the still, and seen the head put on;—officer not required to attend more than one hour.	23 Geo. III.	70	20	728
— When officer attends to open the still, must turn the discharge cock to satisfy him the still is empty;—must permit officer to continue while charging, and to lock and secure the still-head, charging-cock, &c. as soon as the still is charged, on forfeiture of 50l.	14 Geo. III.	73	1	592
	12 Geo. III.	46	14	575
			17	576
— May have his still-heads, charge-cocks, and pumps, open for repairing;—officer in such case to attend at six in the morning, but must lock and secure the utensils every night, as soon as the workmen leave work.	14 Geo. III.	73	1	592
	12 Geo. III.	46	14	575
— Before beginning to rectify or compound spirits, must make a hole in each still, not less than one inch and a half in diameter, that the officer may take samples; which holes are to be locked and secured in the same manner, and under the like penalties, as are directed with respect to still heads, by 12 Geo. III, c. 46;—working before such holes made, penalty 50l.	14 Geo. III.	73	3	593
			5	
— Not to have any opening, fixed pipe, or other conveyance to any still, except one charging pipe, one discharge cock, and a hole for the officer to gage and take samples, on forfeiture of 200l.	26 Geo. III.	73	7	889
— Must construct the keys of the charge and discharge cocks of every still, of a solid piece, rivetted to the bottom (by 26 Geo. III, c. 73, not to be rivetted) and with an eye at top capable to receive a lever sufficient to turn it, and must not place any grate, or other thing, before the mouth of the cock, so as to prevent the officer from examining it, on forfeiture of 100l.	23 Geo. III.	70	18	727
	26 Geo. III.	73	11	891
— Not to rivet or fasten the key of any charge or discharge cock, so as to prevent the officer from taking out and examining the same, on forfeiture of 50l.	26 Geo. III.	73	12	892
— Not to have a cap or covering upon any cock belonging to any still, pipe, back, or vessel, so as to prevent the officer from examining such cock, on forfeiture of 50l.	26 Geo. III.	73	14	892
— Not to fix any pipe to the end of the worms of the stills, but must leave the same open for the officer to examine the low wines and spirits; which must run publickly into an open cask or vessel, and be conveyed from thence into the low wine or spirit cask, on forfeiture of 100l.	23 Geo. III.	70	16	726
— Not to have any pipe or conveyance communicating with the worm of any still, on forfeiture of 100l.	26 Geo. III.	73	13	892
— Putting in, or mixing wash with low wines or spirits in any still, except the known wash still, forfeits 100l.	14 Geo. III.	73	10	596
— Having materials fit for distillation, must permit officer to examine the still;—refusing, forfeits 20l.	7, 8 W. III.	30	12	69
— Must provide ladders, and assist the officers in raising the same, and in examining the contents of stills, and taking still gages;—neglecting, or obstructing officer, penalty 200l.	23 Geo. III.	70	21	729
— Not to begin to draw off any spirit from his still till the same shall be charged in the proportion of seven tenths of the content, including the head, on forfeiture of 100l.	26 Geo. III.	73	23	895
— Must work off the still within 18 hours after the officer has taken his gage, on forfeiture of 100l.	26 Geo. III.	73	23	895
— As soon as his still shall cease to work must take off the head, and not put it on again till the still is charged, and the officer has examined the spirits, on forfeiture of 100l.	23 Geo. III.	70	19	728

RECTIFIER, *continued.*

A C T S.			
YEAR & REIGN.	Ch.	Sec.	Page.
19 Geo. III.	50	7	639
21 Geo. III.	55	37	701
6 Geo. I.	21	13	228
26 Geo. III.	73	46	902
26 Geo. III.	73	46	902
26 Geo. III.	73	40	900
26 Geo. III.	73	40	900
26 Geo. III.	73	44	901
26 Geo. III.	73	38	898
26 Geo. III.	73	38	898
30 Geo. III.	37	3	1115
26 Geo. III.	73	37	898
26 Geo. III.	73	39	899
26 Geo. III.	73	33	897
30 Geo. III.	37	5	1115
30 Geo. III.	37	3	1115

RECTIFIER, *continued.*

	A C T S.			
	YEAR & REIGN.	Cha.	Secl.	Page.
Convicted before the commissioners or justices, of knowingly, wilfully, and fraudulently making spirits, or of having British or foreign spirits in his custody without having received a legal permit with the same (the fact of knowingly and wilfully being set forth in the record of conviction) over and above the penalties, his entry and licence are void, and no fresh licence to be granted for a month.	26 Geo. III.	73	45	902
Must permit the officer to take a sample, not exceeding four gallons, of foreign or British, paying for the former 13 s. or for the latter 7 s. a gallon;—obstructing, penalty 100 l.	26 Geo. III.	73	36	898
Entitled, on request, to a permit or certificate to accompany the removal of any quantity of brandy, or other spirits, sold in his entered premises.	6 Geo. I.	21	16	229
Demanding a permit, must specify in the request note his trade, and the quantity of spirits, distinguishing British brandy,—rectified British spirits,—raw British spirits,—spirits of wine,—and British compounds;—and if raw spirits, whether made from corn, melasses, or other materials;—the mode of conveyance, and whether by land or water:—Permit must correspond.	26 Geo. III.	73	41 40 42	900 900 901
To be allowed permits for sending out 150 gallons of British brandy, rectified British spirits, or compounds, for every 100 gallons of raw spirits made, or received from a distiller, (not being a rectifier), of the strength of one to ten over hydrometer proof.	30 Geo. III.	37	2	1113
Whether a maker or not, must not sell, or send out any British brandy, rectified or other British spirits, or British compounds, of a higher degree of strength than one in eight under hydrometer proof, on forfeiture thereof;—but spirits of wine, if kept separate from other liquors, may be sent out of a greater strength, so as not more than 120 gallons be sent to any one person in one day.	26 Geo. III.	73	31 32	896 897
Not to sell, or send out, any British brandy, rectified or other British spirits, or British compounds, of a higher degree of strength than one in five under hydrometer proof, on forfeiture of the spirits, and treble value, or 50 l. at the election of the prosecutor;—but by 26 Geo. III, c. 73, spirits of wine, under certain regulations, are excepted.	30 Geo. III. 26 Geo. III.	37 73	6 32	1116 897
Not to sell, or send out, nor have in his custody, any foreign spirits of a lower degree of strength than one in six under hydrometer proof; nor keep any British and foreign spirits mixed of a lower strength, except thrub, cherry or raspberry brandy, on forfeiture of the liquors.	26 Geo. III.	73	31	896
Not to sell, or send out, any British spirits mixed with foreign, in any greater quantities than four gallons, on forfeiture of 50 l.	26 Geo. III.	73	57	904
Removing British spirits, whether raw, rectified, or compounded, under an illegal or false description, forfeits the same, and the cattle and carriages employed in the removal thereof.	26 Geo. III.	73	41	900
Removing British spirituous liquors, upon which a question shall arise, whether they are such as are described in the permit, the proof to lay on the owner by the oaths of two credible and competent witnesses.	26 Geo. III.	73	44	901
Sending British spirits, whether raw, rectified, or compounded, to a buyer without a permit, forfeits the spirits to the buyer, over and above double the value;—but such forfeiture not incurred if the seller, on the trial of the cause, prove that a permit was obtained, and that there was a suitable decrease in his stock.	26 Geo. III.	73	42 43	901
Of spirits made for exportation, to be allowed six gallons in every ton of spirits, for loss in rectifying.	21 Geo. III.	55	32	700

RECTIFIER, continued.

Obstructing officer in the execution of his duty, forfeits 100l.

Obstructing officer in the execution of his duty, forfeits 200l.

REDIPPING, vide CANDLES.**REFINER, vide also PLATE.**

Of gold or silver, is deemed a trader in those articles, and required to take out a plate licence.

REFUSED WINE.

That is wine for which, as damaged or unmerchantable, the duties shall not be paid, may be warehoused by customs, and sold, on security, for distillation, or making vinegar.

Sold for distillation, or making vinegar, may be mixed with salt or vinegar to prevent its being used for other purposes.

REGISTER.

Must be kept by the officers of the customs, of all ships and vessels licensed by the admiralty;—no fee to be received for registering.

RENT.

For the chief office of excise, 500l. per annum; to be paid by the receiver general, by quarterly payments, to the lord mayor, citizens, and company of mercers.

Payable in malt, &c. tenant may, in such cases, deduct the duty.

For tobacco or snuff conveyed to the warehouses for security of the duties by the officers of customs or excise; to be paid by the proprietors, at the rate of 6d. a week for each hoghead, cask, &c.

For unmanufactured tobacco that shall remain in the warehouse uncleared above 18 months, to be paid at the rate of 6d. a week for each hoghead, cask, &c.

For tobacco or snuff that shall remain above 14 days after weighed, for home trade or exportation, to be paid at the rate of 6d. a week for each hoghead, cask, &c.

REPORT, vide also ENTRY.

Or entry, must be made, on oath, by the master or purser of every ship or vessel from parts beyond the seas, of the burden, contents, and lading, with the particular marks, numbers, qualities, and contents of every parcel, on forfeiture of 100l.:—
By 24 Geo. III, c. 47, goods not reported are forfeited;—and by 26 Geo. III, c. 40, report must be made within 24 hours after ship's arrival.

Or entry, made by the master or purser of ship or vessel, of foreign exciseable liquors imported, must specify the number of casks and packages, and the particular numbers and marks on, and liquors contained in each, on forfeiture thereof.

Or entry, must be made, on oath, with customs, by the master of ship with tobacco, on her arrival at her moorings, and what particulars report to contain;—neglect, 100l. and the tobacco not reported is forfeited.

Made by master of ship;—if it does not agree with the manifest the master forfeits 200l. unless it be made appear to the commissioners of customs that no fraud or collusion has been committed, and that the manifest was incorrect through mistake.

Made by master of ship;—if it specify any package not to be found on board, the master forfeits 200l.

Of brandy, rum, or other spirits for exportation, if imported in casks of less than 60 gallons, is void.

Of snuff for exportation, in the ship in which imported, is void.

Must be made by master of ship or vessel arriving, or going out of port, in ballast, if called upon by the customs, on forfeiture of 100l.

A C T S.			
YEAR & REIGN.	l.	s.	d.
14 Geo. III.	73	13	596
26 Geo. III.	73	71	907
28 Geo. III.	46	78	1018
32 Geo. II.	24	4	436
12 Geo. I.	28	20	290
26 Geo. III.	59	2	858
5 Geo. III.	43	3	509
24 Geo. III.	47	8	779
8 Geo. III.	32	3	561
12 Q. Ann.	2	25	190
33 Geo. II.	7	16	442
29 Geo. III.	68	28	1041
29 Geo. III.	68	53	1052
29 Geo. III.	68	56	1055
13, 14 Car. II.	11	2	33
24 Geo. III.	47	28	786
26 Geo. III.	40	11	837
31 Geo. II.	36	7	430
29 Geo. III.	68	25	1040
26 Geo. III.	40	12	838
26 Geo. III.	40	12	838
28 Geo. II.	21	1	415
29 Geo. III.	68	31	1143
24 Geo. III.	47	26	786

REPORT, *continued*.

- Of packages, Contents unknown, for exportation, not to prevent the officers of customs from examining the goods on ship-board, or conveying them to the custom-house for examination.
- Of packages for exportation in ships arriving from any part of Europe, not to prevent the officers of the customs from examining the goods on ship-board, or conveying them to the custom-house for examination.

REQUEST-NOTE, *vide also* PERMIT.

- For permit, to remove British brandy, rectified British spirits, raw British spirits, spirits of wine, or British compounds, must specify the trade of the person, (i. e. whether distiller, rectifier, compounder, or dealer), the quantity and sort of spirits to be removed, and if raw spirits, whether made from corn, melasses, or other materials, the contents of the casks, the warehouse from which to be taken, mode of conveyance, and whether by land or water.
- For permit, to remove British spirituous liquors not made conformable to law, invalidates the permit granted thereon.
- For permit, to remove foreign spirits, must specify the kind of liquor, content of cask, whether to be removed by land or water, and by what mode of conveyance.
- For permit, to remove tobacco or snuff, must specify the name of the person to whom it is to be sent, the sort, the number and weight of the packages, and whether to be sent by land or water, and by what mode of conveyance;—and if it be to send unmanufactured goods to the mill, it must express the purpose;—if to return such goods, the whole quantity, time when received, &c. must be specified.
- For permit, to remove wine, must specify the name of the person to whom it is to be sent; the sort, number, and contents of the casks or packages; and whether to be sent by land or water, and by what mode of conveyance.

RETAILER of BEER, *vide* ALEHOUSE-KEEPER, BEER, VICTUALLER.RETAILER of CYDER, *vide* CYDER-RETAILER.RETAILER of SPIRITS, *vide also* ALEHOUSE-KEEPER, SPIRITS.

- Is one who sells to be drank in his house, shop, &c. or who sends out in less than a pint.
- Is one who sells in less quantity than two gallons.
- Persons who have made entry of spirits are deemed sellers thereof, to all intents and purposes.
- Masters delivering spirits to journeymen or servants in payment of their wages, are deemed retailers.
- Shopkeepers giving away spirits to servants or apprentices coming for goods, are deemed retailers.
- Occupiers of houses, where spirits are sold in less quantity than two gallons, are, if privy thereto, deemed retailers.
- In London, must occupy a tenement of 10 l. per annum, and pay to parish rates;—and in the country, must pay to church and poor.
- In such part of London where there are no parish rates, must occupy a tenement of 12 l. per annum.
- Must be a tavern, victualling-house, inn, coffee, or alehouse-keeper.
- Not to exercise the trade of a distiller.
- Not to be proprietor of, nor have any share in a distillery or rectifying house, on forfeiture of 200 l.
- Not to exercise any other trades than those of an innkeeper, alehouse, victualling-house, and coffee-house keeper, on forfeiture of his licence.

A C T S.			
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24 Geo. III.	47	28	786
27 Geo. III.	32	10	981
26 Geo. III.	73	40 41 42	900 900 901
26 Geo. III.	73	41	900
23 Geo. III.	70	7	722
29 Geo. III.	68	113	1083
26 Geo. III.	59	31 33	871
16 Geo. II.	8	12	350
17 Geo. II.	17	19	352
30 Geo. III.	38	15	1125
9 Geo. II.	23	20	319
9 Geo. II.	23	11	317
9 Geo. II.	23	16	319
11 Geo. II.	26	1	337
24 Geo. II.	40	8	394
26 Geo. II.	13	10	405
16 Geo. II.	8	10	350
17 Geo. II.	17	18	352
24 Geo. II.	40	3	391
26 Geo. III.	73	54	903
9 Geo. II.	23	10	317
16 Geo. II.	8	10	350

RETAILER of SPIRITS, *continued.*

	A C T S.			
	YEAR & REIGN.	Chap.	Sect.	Page.
Not to sell spirits to be drank in his house, unless licensed as an alehouse-keeper.	12, 13 W. III.	11	18	97
Before he begins, must be licensed by two justices to sell ale or spirits.	9 Geo. II.	23	14	318
Not entitled to an excise licence, unless he produce a justice's beer licence, duly stamped.	16 Geo. II.	8	11	350
Must take out, and pay duty for an excise licence annually, on forfeiture of 50 l.	29 Geo. II.	12	27	417
His excise licence to terminate on the 10th of October in each year.	16 Geo. II.	8	8	349
First taking out an excise licence, if it be between the 5th April and 10th October, he is to be charged only a rateable proportion of the duty.	30 Geo. III.	38	6	1121
Cannot, by virtue of one licence, carry on business in any other places than those in which it was carried on, and of which entry was made at the time the licence was taken out.	30 Geo. III.	38	9	1123
Partners, carrying on business in one house, need not take out more than one excise licence.	30 Geo. III.	38	8	1123
Dying, or removing; his executors, administrators, wife, child, or assignee, may, by authority of the commissioners of excise in London, or collector and supervisor in the country, carry on the business for the unexpired term of the licence.	30 Geo. III.	38	8	1123
Need not take out a 5 l. licence to deal in brandy.	17 Geo. II.	17	21	353
Being disabled, by conviction, to sell beer, is disabled also to sell spirits.	30 Geo. III.	38	10	1124
Exercising the trade of a distiller, grocer, or chandler; or keeping a shop for the sale of spirits, forfeits his excise licence, and 10 l.	30 Geo. III.	38	10	1124
His excise licence becomes void, if he is convicted of knowingly, wilfully, and fraudulently making spirits, or of having foreign or British spirits in his custody, without having received a legal permit therewith.	30 Geo. III.	38	10	1124
Must make entry of his rooms and places, and of all the spirits therein, on forfeiture of 20 l. for each place, and all the spirits concealed, and also 40 s. per gallon.	24 Geo. III.	41	1	770
Must cause the words "Dealer in Foreign Spirituous Liquors" to be painted over his door, or in front of his house, on forfeiture of 50 l.	26 Geo. II.	31	6	772
Not having made due entry, having the words "Dealer in Spirituous Liquors" painted over his door, forfeits 50 l.	26 Geo. II.	31	11	411
Buying foreign spirits of any other person than an importer or dealer, having the words "Importer of, or Dealer in Spirituous Liquors" painted over his door, penalty 100 l.	17 Geo. II.	17	18	352
Buying British spirits of any person other than a distiller, rectifier, &c. having the words "Distiller, Rectifier, or Compounder of Spirituous Liquors" painted over his door, penalty 50 l.:—By 21 Geo. III, c. 55, penalty 500 l.	26 Geo. III.	73	45	902
Not to bring any spirituous liquors into his entered places without giving notice, and producing an authentic permit to the officer, on forfeiture of the liquors, and 20 l.	6 Geo. I.	21	11	227
Must permit officer to enter and take account, at all times by day, or night with constable;—obstructing, penalty 50 l.	9 Geo. II.	23	6	315
Must permit officer at all times, by day (or night with constable, and on oath of suspicion) to enter and take account, on forfeiture of 50 l.	19 Geo. III.	69	18	656
Clandestinely increasing his stock by the addition of water, after account taken by officer, forfeits the spirits, and 40 s. per gallon.	19 Geo. III.	69	21	657
	19 Geo. III.	69	19	657
	19 Geo. III.	50	7	639
	21 Geo. III.	55	37	701
	8 Geo. I.	18	13	243
	9 Geo. II.	23	7	315
	21 Geo. III.	55	29	698
	6 Geo. I.	21	14	228
	9 Geo. II.	23	9	316
	9 Geo. II.	23	8	316

RETAILER of SPIRITS, *continued.*

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26 Geo. III.	73	57	904
24 Geo. II.	40	12	395
24 Geo. II.	40	9	394
24 Geo. II.	40	11	395
24 Geo. II.	40	23	400
9 Geo. III.	6	2 3	566
24 Geo. II.	40	7	392
26 Geo. II.	13	9	404
13 Geo. III.	56	4	581
17 Geo. II.	17	17	352
16 Geo. II.	8	9	349
17 Geo. II.	17	16	351
24 Geo. II.	40	10	394
11 Geo. II.	26	2	338
24 Geo. II.	40	28	402
9 Geo. II.	35	30 31	329
11 Geo. I.	30	4	266
15 Car. II.	11	8	39
11 Geo. II.	26	8	342
24 Geo. II.	40	22	400
26 Geo. II.	13	12	406
30 Geo. III.	38	15	1125
10 Geo. II.	17	10	336
28 Geo. III.	37	32	999
32 Geo. III.	59	9	1170
26 Geo. III.	74	7	911
30 Geo. III.	38	6 9	1121 1123

RETAILER of SWEETS, *vide also* SWEETS.

- Is one who sells British-made wines or sweets in quantities of 25 gallons or under.
- To be drank in his house or premises, must be licensed by the justices to sell ale, &c.
- Must cause the words "Dealer in British Wines" to be painted on his sign or some conspicuous part of his house, on forfeiture of 10l.
- Must take out, and pay duty for an excise licence annually, on forfeiture of 50l.

RETAILER of SWEETS, *continued*.

	ACTS.	YEAR	REIGN.		
His licence must contain the words "To sell Sweets or British Wines only."	26 Geo. III.	73	7	911	
His excise licence to terminate on the 10th of October in each year.	30 Geo. III.	38	8	1123	
First taking out an excise licence; if it be between the 5th April and 10th October, to be charged only a rateable proportion of the duty.	30 Geo. III.	38	8	1123	
Cannot, by virtue of one licence, carry on business in any other places than those in which it was carried on, and of which entry was made at the time the licence was taken out.	30 Geo. III.	38	10	1124	
One licence sufficient for partners carrying on business in one house.	30 Geo. III.	38	10	1124	
Dying or removing;—his executors, administrators, wife, child, or assignee, may, by authority of the commissioners of excise in London, or the collector and supervisor in the country, carry on business for the unexpired term of the licence.	30 Geo. III.	38	10	1124	
Having more than two gallons of sweets in his custody, is deemed a maker thereof.	10, 11 W. III.	21	5	86	

RETAILER of WINE, *vide also* WINE.

Is one who sells in less quantity than may be lawfully imported.	30 Geo. III.	38	14	1125	
Must cause the word "Wine" to be painted on the sign, or in front of his house, on forfeiture of 10 l.	31 Geo. II.	19	3	433	
To be drank on his premises, must be duly licensed by two justices;—but not to extend to freemen of vintners company, to persons licensed by the chancellors of the universities, nor to three tavern-keepers licensed by the mayor and burgesses of Saint Albans.	32 Geo. III.	59	9	1170	11 1171
Must take out, and pay duty for a retail licence annually, on forfeiture of 50 l.	30 Geo. III.	38	8	1121	9 1123
His licence to terminate on the 10th October in each year.	30 Geo. III.	38	8	1123	
First taking out a licence; if it be between the 5th April and 10th October, to be charged only a rateable proportion of the duty.	30 Geo. III.	38	8	1123	
Cannot, by virtue of one licence, carry on business in any other places than those in which it was carried on, and of which entry was made at the time the licence was taken out.	32 Geo. II.	19	3	433	30 Geo. III. 38 10 1124
One licence sufficient for partners carrying on business in one house.	30 Geo. III.	38	10	1124	
Dying or removing;—his executors, administrators, wife, child, or assignee, may, by authority of the commissioners of excise in London, or the collector and supervisor in the country, carry on the business for the unexpired term of the licence.	30 Geo. III.	38	10	1124	

RETURN, *vide also* CHARGE, OFFICER of EXCISE.

Or report of officer to the commissioners, or sub-commissioners, is a charge upon the trader.	12 Car. II.	23	19	18	
Or charge made by officer;—a copy thereof not required to be left with trader, unless demanded in writing.	12 Car. II.	24	33	24	
Of officer, appointed to attend the India company's sales, of the price of the lot, is to ascertain the ad valorem duty on tea.	12 Geo. I.	28	30	294	
	18 Geo. II.	26	6	355	

RESCUING.

Or attempting to rescue, British or foreign spirits, or other foreign exciseable liquors, after seized, penalty 40 l.	8 Geo. I.	18	25	246	
Or forcibly attempting to rescue, cyder or perry after seized, penalty 40 l.	6 Geo. III.	14	17	535	
Or attempting to rescue, coffee, tea, cocoa nuts, or chocolate, after seized, penalty 50 l.	10 Geo. I.	10	40	263	
Or attempting to rescue, tobacco or snuff, or ship, vessel, cattle, or carriage, after seized, penalty 200 l.	29 Geo. III.	58	140	1104	
Or attempting to rescue, foreign wine after seized, penalty 100 l.	26 Geo. III.	59	45	876	

RESCUING, *continued.*

	A C T S.			Page.
	YEAR & REIGN.	Cha.	Sect.	
Seizures of prohibited or uncustomed goods, by three or more, assembling armed for the purpose, transportation.	9 Geo. II.	35	10	320
Seizures of prohibited, uncustomed, or reloaded goods, by three, or more, assembling armed for the purpose, felony without clergy;—and the offenders may, by regular process, be required to surrender in 40 days;—not surrendering, or escaping after, to be adjudged attainted felons.	19 Geo. II.	34	1 2	367 369
Smugglers, or others, apprehended for offences made felony by the revenue laws by three or more, assembling armed for the purpose, is felony without clergy.	19 Geo. II.	34	1	367
Or attempting to rescue, uncustomed or prohibited goods by force;—such offence being made appear to a judge of the King's Bench by affidavit, or certificate of an indictment or information, the judge may issue his warrant to apprehend the offender, who must enter into a recognizance, with two sureties, to answer for the offence;—refusing, may be committed to gaol till he shall become bound, or be legally discharged.	26 Geo. III.	77	18	920
Seizures of tea, spirits, &c.;—the offender may be arrested, and committed for trial at the next quarter sessions, and if convicted, may be sentenced to three years imprisonment; or, if fit, may be delivered to serve as a soldier or sailor.	19 Geo. III.	69	10 12	654
Offenders against the retail spirit licence acts, by five or more, assembling in a riotous manner for such purpose, transportation.	11 Geo. II.	26	2	338
Seizures of prohibited or uncustomed goods;—the hundred being sued by regular process, must make amends, not exceeding 200 l.;—not so if the offender is apprehended and convicted within six months.	24 Geo. II.	40	28	402
	19 Geo. II.	34	6 7 8 9	371 372 372 372
REWARD, <i>vide also</i> BRIBE, FEE.				
To be paid to officers as informers, is one fourth part of the net produce of penalties and forfeitures.	12 Car. II.	23	32	21
To be paid to officers as informers in excise cases, is one moiety of the produce of penalties and forfeitures.	12 Car. II.	24	46	29
To be paid to officers seizing chocolate, or cocoa nuts, for unlawful importation, is one third of the gross produce.	18 Geo. II.	26	14	359
To be paid to officers seizing British spirits from Scotland for non-entry, and where the produce shall not exceed the duties, not to be more than 1 s. a gallon.	24 Geo. II.	40	29	403
To be paid to officers seizing foreign liquors for non-entry, in cases where there is no surplus after satisfying the duties, not to exceed 2 s. per gallon.	21 Geo. III.	55	18	694
To be paid to officers seizing foreign goods on ship-board, under the 9 Geo. II, c. 35, or 5 Geo. III, c. 43, not to exceed one third of the produce, unless they seize and prosecute the ship or vessel.	28 Geo. III.	46	57	1013
To be paid to officers seizing foreign goods after unshipped, not to exceed one third of the produce, unless they seize the boat, vessel, cattle, and carriages, employed in removing the same, and also discover the person concerned in unshipping or receiving the goods.	8 Geo. III.	25	8	556
To be paid to officers seizing tobacco or snuff, if sold, is one moiety of the net produce; and if burnt or destroyed, not to exceed 3 d. per pound; but if the ship, vessel, cattle, and carriage, employed in removing the same, be not also seized, and the persons concerned in unshipping, or receiving the same, discovered so that they may be prosecuted to conviction, the seizing officer to have only one fourth of the produce of goods sold, and not more than 1½ d. per pound for goods burnt.	5 Geo. III.	43	39	527
To be paid to officers seizing chocolate or cocoa nuts, destroyed, not to exceed 6 d. a pound.	5 Geo. III.	43	39	527
To be paid to officers seizing cocoa nut shells, not to exceed 20 s. per cwt.	29 Geo. III.	68	140 141	1099 1101
	21 Geo. III.	55	19	695
	4 Geo. II.	14	12	304

REWARD, *continued.*

		A C T S.			£
		YEAR & REIGN.			
—	To be paid to officers seizing tea, not saleable for 5s. per pound, not to exceed 18d. per pound:—By 3 <i>Geo. III.</i> , c. 22, officer to be rewarded, not exceeding 2s. 6d. per pound.	12 <i>Geo. I.</i>	28	3	288
—	To officers seizing ships, boats, or vessels, which shall be broken up, to be paid by the commissioners out of the produce of seizures, not exceeding 10s. a ton for vessels above four tons, and 40s. for vessels under that size.	3 <i>Geo. III.</i>	22	2	492
—	May be paid out of the produce of seizures by commissioners of the customs, to officers of the navy, customs, excise, or to peace officers who shall arrest smugglers, or other offenders against the 24 <i>Geo. III.</i> , c. 47.	28 <i>Geo. III.</i>	34	3	956
—	Of 20s. may be paid to informer against any person apprehended and committed to prison on suspicion of lurking within five miles of the sea or a navigable river, to assist in smuggling.	29 <i>Geo. III.</i>	68	144	1102
—	Of 40l. to be paid by commissioners to accomplices, or others, discovering, in a certain time (smugglers) offenders against the 8 <i>Geo. I.</i> , c. 18.	24 <i>Geo. III.</i>	47	22	784
—	Of 50l. to persons discovering, pursuing, or apprehending offenders against 9 <i>Geo. II.</i> , c. 35, (smugglers) to be paid, on certificate of the facts, in such shares as commissioners shall think just.	9 <i>Geo. II.</i>	35	18	324
—	Of 50l. to persons discovering smugglers, described in the 13th section of the 9 <i>Geo. II.</i> , c. 35, to be paid on conviction.	8 <i>Geo. I.</i>	18	7 8 9	241
—	Of 50l. to be paid to any smuggler, who, within three months, and before conviction, shall discover two or more, accomplices, offenders against 9 <i>Geo. II.</i> , c. 35;—the like reward to other persons apprehending such offenders, and also to persons maimed, or dangerously wounded; and to the executors of persons killed in the pursuit of such offenders.	9 <i>Geo. II.</i>	35	17	324
—	Of 50l. to be paid to smuggler discovering two or more accomplices, (offenders against 19 <i>Geo. II.</i> , c. 34) so that they may be apprehended and convicted.	9 <i>Geo. II.</i>	35	11 15	321 323
—	Of 500l. to be paid, by order of commissioners, to persons apprehending outlawed smugglers.	9 <i>Geo. II.</i>	35	16	323
—	Of 50l. to be paid by commissioners, over and above other rewards to officer or other grievously wounded in endeavouring to apprehend outlawed smuggler.	9 <i>Geo. II.</i>	35	11	373
—	Of 100l. to be paid out of the revenue, on due proof of the fact, to the executors, &c. of persons killed in the pursuit of outlawed smugglers.	19 <i>Geo. II.</i>	34	10	373
—	To informer against hawkers of spirits, to be paid by commissioners out of fines or forfeitures, recovered under the 9 <i>Geo. II.</i> , c. 23, if offender is committed to prison.	19 <i>Geo. II.</i>	34	10	373
—	To informer against retailers of spirits without licence, not exceeding 5l. may be paid by commissioners, if the offender being unable to pay the penalty, is committed to prison.	19 <i>Geo. II.</i>	34	10	373
—	To be paid to informer, in case the penalty adjudged for unlawfully retailing spirits cannot be levied within one month, not to exceed 5l.	19 <i>Geo. II.</i>	34	10	373
—	To officers and seamen belonging to ships of war making seizure, to consist of such part of the produce as his Majesty, in council, shall direct.	10 <i>Geo. II.</i>	17	9	335
—	To be paid, and how, to officers and others assisting in the preservation of ships in distress.	17 <i>Geo. II.</i>	17	20	352
—	Printed, stained, or painted, are chargeable with duty according to the proportions in which they are made.	24 <i>Geo. II.</i>	40	32	403
—	ROASTING of COFFEE, <i>vide</i> COFFEE.	3 <i>Geo. III.</i>	22	4	493
		12 <i>Q. Ann.</i>	18	2	205
		7 <i>Geo. III.</i>	47	6	553

RIBBANDS.

— Printed, stained, or painted, are chargeable with duty according to the proportions in which they are made.

ROASTING of COFFEE, *vide* COFFEE.

ROYAL EXCHANGE.

—— Notice of the time of hearing information in London for the condemnation of unclaimed seizures of candles, soap, and starch, must be fixed up therein.

—— Notice of the time for hearing information in London for the condemnation of unclaimed seizures of spirits, must be fixed up therein.

RULE.

—— For ascertaining the tonnage of ships by admeasurement.

—— For ascertaining the tonnage of ships by admeasurement, in lieu of that laid down by 6 Geo. III, c. 21.

—— For ascertaining the tonnage of ships by admeasurement when afloat.

RUM, *vide also* RUM or SPIRITS of the BRITISH PLANTATIONS, and SPIRITS.

—— Imported in casks containing less than 20 gallons, forfeited, except it is made appear to the principal officer of the customs that it is for the use of the crew, or imported by merchants or traders without fraud or concealment.

RUM or SPIRITS of the BRITISH PLANTATIONS, *vide also* RUM, SPIRITS.

—— The shipper thereof, before clearing out in the colonies, must produce to the customs an affidavit of the quality of the goods, the number and denomination of the packages, and the name of the plantation and colony where produced; and the collector of customs must thereupon give the master of the ship, a certificate of the said particulars.

—— Not to be laden on board any ship in the British American colonies, but on condition that the same shall not be carried to, or landed in the *Isle of Man*.

—— Not to be imported in any ship or vessel of less burthen than 100 tons, on forfeiture of the rum, and ship or vessel, &c.:— But by 6 Geo. III, c. 46, may be imported in ships or vessels of 70 tons burthen.

—— Not to be imported in casks containing less than 60 gallons (except two gallons for each seaman) on forfeiture thereof; but small casks, fairly imported from the King's dominions in America, for private use, or as presents, may be admitted to entry by the commissioners of customs.

—— Imported in casks not containing 60 gallons, not to be reported for exportation.

—— Not to be admitted unless the master shall produce a certificate expressing that it is of British plantation produce, &c. and shall also identify the rum on oath;—but if no certificate is produced, the commissioners of customs, being satisfied, may admit it to entry as of British plantation produce.

—— Not to be landed before entry made with customs and excise, and duty secured; nor without a warrant and the presence of an excise officer, on forfeiture thereof, or the value.

—— Must be entered with the collector of excise, landed, warehoused, and security given for the payment of the duty, within 30 days after the cargo is or ought to be reported, on forfeiture thereof.

—— May be landed, and lodged in warehouses to be provided by the proprietor and approved by the commissioners, upon bond to pay the duty as soon as sold, if within six months; or at the end of six months whether sold or not:—By 6 Geo. III, c. 47, the term extended to 12 months.

—— The duty thereon to be computed by the gage taken at landing.

—— Before landed and warehoused, the casks to be marked with the quantity and also the proprietors name.

—— If the duty thereon is not paid within six months after warehoused, it may be sold by auction, and the produce applied to the payment of the duty and charges, rendering the overplus to the proprietor:—By 6 Geo. III, c. 47, the term is extended to 12 months.

A C T S.			
YEAR & REIGN.	Cha.	Sect.	Page.
23 Geo. II.	21	33	385
6 Geo. I.	21	21	232
6 Geo. I.	21	33	236
13 Geo. III.	74	1	585
26 Geo. III.	60	14	884
5 Geo. I.	11	2	220
4 Geo. III.	15	20	495
5 Geo. III.	39	5	504
5 Geo. III.	43	27	523
6 Geo. III.	46	9	540
5 Geo. III.	43	28 29	524
28 Geo. II.	21	1	415
4 Geo. III.	15	21 22	496
15 Geo. II.	25	3	343
31 Geo. II.	36	5 6	429 430
25 Geo. III.	69	7	806
15 Geo. II.	25	1	342
6 Geo. III.	47	4	542
15 Geo. II.	25	1	342
15 Geo. II.	25	4	344
15 Geo. II.	25	9	345
6 Geo. III.	47	4	542

RUM or SPIRITS of the BRITISH PLANTATIONS, *continued.*

	ACTS.			
	YEAR & REIGN.	Ch.	Sec.	Page
May be delivered out of the bonded warehouses on payment of the duty, but not less than one cask, containing at least 20 gallons.	15 Geo. II.	25	5	344
Delivered out of the bonded warehouses, upon payment of duty, must be accompanied with a permit.	15 Geo. II.	25	6	345
Warehoused;—an account of all brought in and carried out, the times when, and for whom delivered, must be entered in a book to be kept by the officer of excise.	15 Geo. II.	25	7	345
Received and delivered, and remaining in the bonded warehouses;—an account thereof must be transmitted, on oath, by the officers to the commissioners, every six months.	15 Geo. II.	25	5	344
In the bonded warehouses;—the officer's half-yearly accounts thereof, to be examined by the commissioners within one month after sent in.	15 Geo. II.	25	4	344
May be examined, in bonded warehouses, by the proprietor in the presence of the officer, who is to attend, at all reasonable times, for the purpose.	15 Geo. II.	25	4	344
Warehoused;—the importer or proprietor thereof, opening the warehouse, except in the presence of the proper officer, forfeits 500 l.	15 Geo. II.	25	7	345
Fraudulently delivered out of the bonded warehouses by officers, penalty 100 l. and incapacity.	17 Geo. III.	52	15	622
May be examined in the bonded warehouses, and taken account of by the officers of excise, at any time by day (or night with constable) on one hour's notice to the proprietor;—refusing, or obstructing, penalty 200 l.	15 Geo. II.	25	4	344
In the bonded warehouses, discovered to have been fraudulently increased or decreased after the officer's last survey, subjects the proprietor to the penalty of 500 l.	26 Geo. III.	77	15	919
Upon oath of suspicion that the proprietor, or other, intends to go into the bonded warehouses in the night, without the privacy of the proper officer; one commissioner in London, or one justice in the country, may grant a warrant forcibly to enter such warehouse in the presence of a constable;—obstructing, penalty 200 l.	26 Geo. III.	77	17	920
Or any other liquors in the bonded warehouses;—samples, not exceeding half a pint from each cask, may be taken by the officer of excise, paying 3 s. per gallon for the same, if demanded;—refusing or obstructing, penalty 200 l.	17 Geo. III.	52	15	622
May be exported as merchandize from the bonded warehouses free of duty, on bond not to reland.	26 Geo. III.	77	16	919
Not to be exported free of duty, but in casks of 100 gallons, and in ships of 100 tons, or upwards.	26 Geo. III.	77	15	919
May be exported as merchandize to <i>Africa, Ireland, or Newfoundland</i> , in ships of 70 tons burthen.	33 Geo. II.	28	1	454
Cannot be shipped for exportation, unless proof spirits:—By 8 Geo. III, c. 25, may be exported though not proof.	33 Geo. II.	28	2	455
Intended to be shipped as merchandize, five days notice must be given thereof, mentioning the number of casks, and quantity.	33 Geo. II.	28	3	455
May be delivered out of the bonded warehouses for exportation, upon certificate that bond is taken for such exportation.	6 Geo. III.	46	6	456
Delivered out of the bonded warehouses for exportation, the quantity to be computed according to the gage taken at the importation.	33 Geo. II.	28	9	458
When delivered out of the bonded warehouse for exportation, the officer must enter an account thereof in his books, and deliver the exporter a certificate, specifying the content, and marks on each cask, the time when, and to whom delivered; which certificate must be produced to the shipping officer.	33 Geo. II.	28	11	458
	33 Geo. II.	28	4	455
	33 Geo. II.	28	7	456
	33 Geo. II.	28	4	455

RUM or SPIRITS of the BRITISH PLANTATIONS, *continued*.

	A C T S.			Page.
	YEAR & REIGN.	Cha.	Seçt.	
Intended for exportation, officer may take a sample thereof, not exceeding one pint, paying the market price:—By 28 Geo. III, c. 37; officer may, before or after delivered out of the warehouse, take as many samples as he shall think fit (neither of them exceeding half a pint) out of each cask, paying, if demanded, 3 s. per gallon;—obstructing, penalty 100 l.	33 Geo. II.	28	11	458
Intended for exportation, officer may mark the casks containing the same.	28 Geo. III.	37	16	993
Being regularly shipped for exportation;—on making oath thereof, and producing a certificate of the shipping, the bond given for the duty may be cancelled.	33 Geo. II.	28	11	458
If not shipped within 12 hours after delivered out of the bonded warehouse for exportation; or if concealed, cask opened, or rum taken out or altered, the whole is forfeited, and the export bond may be put in suit.	33 Geo. II.	28	5 6	456
Entered for exportation as merchandize; not being fairly shipped and exported, is forfeited.	33 Geo. II.	28	8	457
For exportation, altered or reduced after shipped and examined by officer, forfeited, and the person concerned forfeits 100 l.	33 Geo. II.	28	10	457
Entered for exportation as merchandize;—if the package is altered after shipped, master forfeits 100 l.	33 Geo. II.	28	11	458
Relanded after shipped for exportation as merchandize, forfeited, together with the vessels, boats, cattle, and carriages, used in landing or removing the same; and the persons who assist in landing, or who knowingly receive the same, forfeit double the amount of the duties.	33 Geo. II.	28	10	457
Shipped as merchandize;—master of the ship assisting or conniving at the fraudulent landing thereof, may be imprisoned for six months.	33 Geo. II.	28	10	457
Bond given for the due exportation thereof may be cancelled, on certificate of the due landing, from Ireland in six months,—America 18 months,—Europe 15 months;—if Africa, on oath by the master or purser of the ship, in 18 months;—oath must also be made (except to Africa) by the exporter.	33 Geo. II.	28	3 9	455 457
Thirty thousand gallons may be exported annually from England to Douglas in the <i>Isle of Man</i> , by British subjects, in British ships, and by licence of the customs.	33 Geo. II.	9	9	447
Ten thousand gallons may be exported annually from Scotland to Douglas in the <i>Isle of Man</i> , by licence of the customs.	7 Geo. III.	45	8	552
May be shipped as stores, free of duty, in casks of 100 gallons, and on board ships of 100 tons, upon five days notice; but oath must be made that it is to be shipped as stores to be consumed in the voyage.	20 Geo. III.	42	6	667
Relanded after shipped as stores, is forfeited, together with the boats, vessels, cattle, and carriages, used in landing or removing; and the persons assisting, or knowingly receiving the same, forfeit treble value.	20 Geo. III.	42	6	667
Shipped as stores;—master of the ship assisting or conniving at the fraudulent landing thereof, forfeits 100 l.	19 Geo. III.	22	7	624
Intended to be shipped as stores;—the officer, before or after delivered out of the warehouse, may take as many samples as he shall think fit (neither of them exceeding half a pint) out of each cask, paying for the same, if demanded, at the rate of 3 s. a gallon;—obstructing, penalty 100 l.	28 Geo. III.	37	18	995
Counterfeiting, erasing, or altering any oath or certificate, relative to British plantation rum, or knowingly granting any false certificate, &c. penalty 500 l. to be recovered at Westminster.	28 Geo. III.	37	18	995
	28 Geo. III.	37	17	994
	33 Geo. II.	28	12	459

RUMMAGE.

Ships or vessels within the limits of any port, may be rummaged by officers of excise.	11 Geo. I.	30	1	265
	23 Geo. II.	21	28	384
	26 Geo. III.	59	43	876
	29 Geo. III.	68	148	1104

RUMMAGE, *continued*.

— Ships or vessels within the limits of any port, or within four leagues of the coast, may be rummaged by officers of excise for wine, tobacco, snuff, &c.

— Coasting ships or vessels, within the limits of any port, may be rummaged by officer of excise.

— Ships or vessels in any bay, harbour, &c. of the *Ile of Man*, may be rummaged by officers of customs or excise.

RUSH-LIGHTS, *vide also* CANDLES.

— For private use, only once drawn through grease, not chargeable with duty.

RUN-GOODS, *vide* PROHIBITED-GOODS, SMUGGLER, UNCUSTOMED-GOODS.**SAILORS, *vide* MARINERS.****SAINT ALBANS, *vide also* WINE.**

— The privilege of the mayor and burgessees thereof, to licence three wine taverns in that borough, not prejudiced by the wine laws.

SAINT MARY LE BON.

— The parish of, declared to be within the limits of the chief office.

SALARIES.

— Of commissioners and officers to be established and allowed by the treasury.

SALVAGE.

— Of ships and goods;—reward for such service to be settled by three justices.

— Charges of, to be paid for stranded goods; after which, such goods, not being wrecked, &c. are to pay duties.

SAMPLE.

— Of *wash*, may be taken by officer at *distiller's*, not exceeding 12 gallons out of each vessel, paying for the same at the rate of 1 s. 6 d. per gallon;—obstructing, penalty 100 l.

— Of *low wines*, *spirits*, *feints*, and *spent-wash*, may be taken by officer at *distiller's*, paying for the two former at the rate of 10 s. and for the latter at the rate of 1 s. per gallon;—obstructing, penalty 50 l.

— Of *wash*, *spent-wash*, and *feints*, may be taken by officer at *distiller's*, before the still comes to work, and after off; paying, if demanded, 1 s. 6 d. per gallon for the wash, and 4 d. per gallon for the spent wash, and feints;—obstructing, penalty 100 l.

— Of *foreign or British spirits*, not exceeding four gallons, may be taken by officer out of the stock of a *distiller*, *rectifier*, or *dealer*, paying 13 s. a gallon for the former, and 7 s. for the latter;—obstructing, penalty 100 l.

— Of *wash*, *low wines*, and *spirits*, may be taken by officer at *distiller's* for exportation to Scotland;—obstructing, penalty 200 l.

— Of *wash*, *low wines*, and *spirits*, may be taken at *export distiller's*, by direction of the commissioners;—obstructing, penalty 500 l.

— Of *spirits*, which cannot be secured in the export warehouse the same day they are distilled, may be taken by the officer.

— Of *feints*, may be taken by officer at *distillers* for exportation.

— Of *British spirits for exportation*, may be taken by officer both before and after shipping, not exceeding one pint, and paying market price for the same;—obstructing, penalty 100 l.

A C T S.			
YEAR & REIGN.	Y.	Q.	£
26 Geo. III.	59	43	876
29 Geo. III.	68	143	1104
9 Geo. II.	35	29	328
5 Geo. III.	39	1	503
8 Q. Ann.	9	31	116
9 Q. Ann.	6	15	119
24 Geo. III.	11	5	744
26 Geo. III.	59	11	862
30 Geo. III.	38	13	1125
32 Geo. III.	59	11	1171
24 Geo. II.	40	27	402
9 Q. Ann.	11	13	124
10 Q. Ann.	19	41	151
10 Q. Ann.	26	9	171
12 Q. Ann.	18	2	205
5 Geo. I.	11	13	222
23 Geo. III.	70	22	729
26 Geo. III.	73	18	893
24 Geo. II.	40	19	399
14 Geo. III.	73	9	595
		13	596
26 Geo. III.	73	36	898
28 Geo. III.	46	48	1008
2 Geo. III.	5	18	467
2 Geo. III.	5	22	470
2 Geo. III.	5	25	471
33 Geo. II.	9	11	450

SAMPLE, *continued*.

	A C T S.			
	YEAR & REIGN.	Cha.	Sect.	Page.
Of <i>foreign spirits</i> , not exceeding half a pint out of each cask, may be taken by officer before gaging without paying for it.	32 Geo. II.	29	1	438
Of <i>foreign spirits</i> , not exceeding half a pint, may be taken by officer of excise out of each cask in any shop, cellar, &c. paying the market price for the same if demanded.	32 Geo. II.	29	2	439
Of <i>foreign spirits</i> , may be taken by officer, not exceeding one quart out of each cask, paying at the rate of 16 s. per gallon.	31 Geo. II.	36	8	430
Of <i>foreign spirits</i> , not exceeding half a pint, may be taken by the proprietor, or his agent, while on ship-board, and in presence of officer, and such sample may be landed without paying duty.	32 Geo. II.	29	1	438
Of metal or materials for making <i>glass</i> , not exceeding four ounces, may be taken by officer, paying one halfpenny per ounce, if demanded;—obstructing, penalty 50 l.	17 Geo. III.	39	34	609
Of <i>hair powder</i> , may be taken by officer, paying a reasonable price for the same;—obstructing, penalty 20 l.	4 Geo. II.	14	7 9	303
Of <i>paper</i> , may be taken by officer, not exceeding one sheet out of each quire, paying at the rate of one penny a sheet, if demanded;—obstructing, penalty 50 l.	21 Geo. III.	24	22 36	684 687
Of <i>British plantation rum</i> , or other liquor in the bonded warehouses, may be taken by officer, not exceeding half a pint from each cask, paying 3 s. per gallon for the same, if demanded;—obstructing, penalty 200 l.	26 Geo. III.	77	15	919
Of <i>British plantation rum</i> for exportation, may be taken by officer, not exceeding one pint, paying the market price for the same:—By 28 Geo. III, c. 37, officer may take as many samples as he shall think fit (neither exceeding half a pint) out of each cask, paying, if demanded, 3 s. per gallon;—obstructing, penalty 100 l.	33 Geo. II. 28 Geo. III.	28 37	11 16	458 993
Of <i>British plantation rum</i> intended for stores, may be taken by officer, either before or after delivered out of the warehouses, not exceeding half a pint out of each cask, paying for the same, if demanded, at the rate of 3 s. a gallon;—obstructing, penalty 100 l.	28 Geo. III.	37	17	994
Of <i>unmanufactured tobacco or snuff</i> , &c. may be taken by officer, in the custody of manufacturer or dealer, paying for the same the usual price;—obstructing, penalty 100 l.	29 Geo. III.	68	103	1078
Of <i>stone-blue</i> , may be taken by officer, paying a reasonable price;—maker refusing, forfeits 50 l.	26 Geo. III.	51	22 25	854
Of <i>tea</i> , intended to be removed by permit, may be demanded by officer, not to exceed two ounces;—tea to be paid for, and dealer not delivering sample of the identical tea, forfeits 20 l.	21 Geo. III.	55	25	696
Of <i>tobacco</i> , not exceeding four pounds, may be taken by the proprietor, &c. in the presence of the officers, and after weighed, out of each hoghead, cask, &c.—and on returning the first sample a second may be taken; but all samples to be returned when the packages from which they were taken are reweighed for home trade or exportation.	29 Geo. III.	68	36	1045
Of <i>snuff</i> , not exceeding one pound, may be taken by the proprietor, &c. in the presence of the officers, out of each cask, &c. after weighed;—but such sample to be returned when the cask, &c. is reweighed.	29 Geo. III.	68	38	1046
Of <i>foreign wine</i> , may be taken by officer at dealer's, paying the usual price per quart;—obstructing, penalty 100 l.	26 Geo. III.	59	18	864
SARK, <i>vide also</i> GUERNSEY.				
One thousand pounds of tobacco may be annually exported to that island in British ships of 70 tons burthen, by licence of the customs.	29 Geo. III.	68	51	1051
SCALES and WEIGHTS.				
Traders, subject to excise survey, using false, unjust, or insufficient scales or weights in weighing their stocks, forfeit 100 l.;—and by 28 Geo. III, c. 37, the scales or weights are forfeited, and may be seized.	10 Geo. III. 28 Geo. III. 29 Geo. III.	44 37 68	1 15 99	569 993 1077

SCALES and WEIGHTS, *continued*.

	A C T S.			
	YEAR & REIGN.	Ch	Sh	lb
Traders, subject to excise survey, who are required to keep just weights and scales, putting any substance into the flask to be weighed, whereby the officer may be prevented from taking a true account; or who shall forcibly obstruct, or use any art or contrivance to prevent or impede the officer from taking a true account, forfeit 100l.	26 Geo. III.	77	8	916
Must be kept by <i>chandlers</i> , who must permit and assist the officers to use the same, on forfeiture of 10l.	29 Geo. III.	68	99	1077
Must be kept by dealers in <i>coffee, chocolate, and cocoa nuts</i> , who must permit and assist the officers to use the same, on forfeiture of 100l.	8 Q. Ann.	9	11	113
Must be kept by <i>glass-makers</i> , who must permit and assist the officers to use the same, on forfeiture of 50l.	10 Geo. I.	10	12	255
Must be kept by <i>hop-planters</i> , who must permit the officers to use the same, on forfeiture of 20l.	19 Geo. II.	12	10	363
Must be kept by <i>paper-makers</i> , who must permit and assist the officers to use the same, on forfeiture of 20l.;—using false or unjust scales or weights, penalty 100l.	6 Geo. I.	21	26	235
Must be kept by <i>sepe-makers</i> , who must permit and assist the officers to use the same, on forfeiture of 10l.:—By 24 Geo. III, c. 48, penalty 20l.	21 Geo. III.	24	14	681
Must be kept by <i>starch-makers</i> , who must permit and assist the officers to use the same, on forfeiture of 10l.	10 Q. Ann.	19	13	146
Must be kept by <i>tanners, tawers, and oil-dressers</i> , who must permit and assist the officers to use the same, on forfeiture of 50l.:—By 5 Geo. III, c. 43, must assist the supervisor in reweighing, on forfeiture of 50l.	24 Geo. III.	48	11	796
Must be kept by dealers in <i>tea</i> , who must permit and assist the officers to use the same, on forfeiture of 100l.	10 Q. Ann.	26	16	173
Must be kept by manufacturers of, and dealers in <i>tobacco or snuff</i> , who must permit the officer to use the same, on forfeiture of 100l.;—and must assist with a sufficient number of servants, on forfeiture of 50l.;—false scales or weights are forfeited, and 200l.	9 Q. Ann.	11	18	128
Must be kept by <i>wire-drawers</i> , who must permit and assist the officers to use the same, on forfeiture of 10l.	26 Q. Ann.	26	19	128
	5 Geo. III.	43	22	130
	10 Geo. I.	10	12	519
				255
	29 Geo. III.	68	99	1077
			100	1078
	10 Q. Ann.	26	54	179

SCHEDULE.

Of the rates of excise duties as consolidated.	27 Geo. III.	13	F.	939
Of the allowances out of the duties of excise as consolidated.	27 Geo. III.	13	F.	956
Of bounties payable out of the duties of excise as consolidated.	27 Geo. III.	13	F.	958
Of the drawbacks payable on the exportation of exciseable articles according to the consolidated duties.	27 Geo. III.	13	F.	958

SCOTLAND, *vide also* DISTILLER for EXPORTATION to SCOTLAND.

Malt brought from thence by sea, must be entered with the officer at the port of landing;—if brought by land, must pass through Berwick or Carlisle, and be entered with the proper officer, on forfeiture of the malt.	12 Q. Ann.	2	39	194
By the act of union, all exciseable liquors (except twopenny ale) are chargeable with the same duties in Scotland as the like articles in England.	33 Geo. II.	7	11	440
The regulations of the acts of 7 & 8 W. III, c. 30, and 8 & 9 W. III, c. 19, relative to brewers, are declared to extend to Scotland.	3 Geo. III.	1	10	481
Such of the regulations of the act of 1 Jac. I, c. 11, as are re-enacted by the 9 Q. Ann. c. 11, are declared to extend to Scotland.	5 Q. Ann.	8	7	105
The commissioners of excise there, are to pay a compensation to the heirs of the lands of Ferintosh in lieu of their exemption from the duties of excise.	5 Geo. III.	43	23	519
Fees, salaries, and charges of keeping up the courts of session, justiciary, and exchequer, in Scotland, to be paid out of the customs and excise.	24 Geo. III.	19	2	521
	24 Geo. III.	46	53	775
	26 Geo. III.	73	75	908
	10 Q. Ann.	26	108	183

SEAL, *vide* STAMP.**SEARCH-WARRANT, *vide* WARRANT.****SECRETARY of STATE.**

- Receiving from a justice or judge an information, on oath, charging any person with offences made felony by 19 *Geo. II*, c. 35, or 24 *Geo. III*, c. 47, (smuggling) is to lay the same before the King in council.

SECURITY, *vide* also BOND, CLAIMER.

- Must be given by the appellant, in excise cases, to answer the fine, penalty, or forfeiture adjudged, before the appeal can be admitted.
- Must be given by the claimer of goods or vessels prosecuted, to answer the costs.
- Must be taken by the customs, that refused wine sold for distillation, or for making vinegar, shall be used for such purpose only.
- For the due exportation of exciseable commodities shipped upon drawback, to be taken by officers of excise.

SEIZURES, *vide* also ONUS PROBANDI, PROBABLE CAUSE, REWARD.

- Of foreign exciseable liquors liable to forfeiture, may be made by officers of customs or excise, or persons authorized by warrant of the treasury.
- Of exciseable liquors, and also of coffee, cocoa nuts, chocolate, and tea, may be made on ship-board, or after unshipped, by officers of excise.
- Of candles, soap, and starch, may be made on ship-board, or after unshipped; or suspected to be privately made, by officers of excise.
- Of cattle and carriages employed in removing spirits, for which the duties have not been paid, may be made by officers of excise.
- Of goods unlawfully imported into the *Isle of Man*, may be made by the officers of customs or excise.
- Of tea and spirits removing without permit, may be made by officers of the customs.
- Of commodities, and ships and vessels, subject to forfeiture for any offence against the laws of customs or excise, may be made by the commanders of ships of war, or officers by them appointed; but such seizures must be taken to, and deposited in the nearest customs or excise warehouse.
- Of prohibited or run goods, or goods pretended to be so, may be made by the person to whom offered to sale; or if purchased, may be seized by the seller.
- Of tea or spirits offered to sale without permit, or by hawker or pedlar even with permit, may be made by the person to whom offered.
- Of tobacco or snuff offered to sale without permit, or by hawker or pedlar even with permit, may be made by the person to whom offered.
- Of wine, cattle, carriages, ships, or vessels, under the 26 *Geo. III*, c. 59, may be restored by the commissioners of customs or excise, on reasonable terms, upon proof that no fraud was intended;—and the proprietor accepting cannot afterwards maintain an action for the seizure.
- Of coffee, tea, and foreign spirits, by the customs;—notice thereof must be given to the excise within 48 hours; the goods, if afterwards removed without permit, may be resealed.
- Of tobacco, snuff, &c. by the customs;—notice thereof must be given to the excise within 24 hours;—the tobacco, &c. if afterwards removed without permit, may be resealed.
- Of wine, by the customs;—notice thereof must be given to the excise within 12 hours;—the wine, if afterwards removed without permit, may be resealed.

ACTS.			
YEAR & REIGN.	Cha.	Sect.	Page.
19 <i>Geo. II.</i>	34	2	369
24 <i>Geo. III.</i>	47	12	780
15 <i>Car. II.</i>	11	19	43
3 <i>Geo. III.</i>	22	8	494
24 <i>Geo. III.</i>	47	37	790
12 <i>Geo. I.</i>	28	20	290
25 <i>Geo. III.</i>	74	11 16	819 822
8 <i>Geo. I.</i>	18	24	246
11 <i>Geo. I.</i>	30	1	265
23 <i>Geo. II.</i>	21	28 30 31	384 385
9 <i>Geo. III.</i>	6	1	565
5 <i>Geo. III.</i>	39	1	503
24 <i>Geo. III.</i>	47	29	787
26 <i>Geo. III.</i>	40	27	843
11 <i>Geo. I.</i>	30	18 20	270 271
9 <i>Geo. II.</i>	35	20	325
29 <i>Geo. III.</i>	68	124	1092
26 <i>Geo. III.</i>	59	63	883
12 <i>Geo. I.</i>	28	6	288
29 <i>Geo. III.</i>	68	146	1103
26 <i>Geo. III.</i>	59	50	880

SEIZURES, *continued.*

	A C T S.			
	YEAR & REIGN.	Y.	M.	P.
Of candles, soap, or starch, may be proceeded against summarily.	23 Geo. II.	21	37	387
Of spirits (except for unlawful importation, exceeding 63 gallons) may be proceeded against, and condemned summarily.	6 Geo. I.	21	20	230
Of cattle and carriages used in removing prohibited or uncustomed goods, may be proceeded against summarily.	8 Geo. I.	18	16	244
Made under any excise law, may be proceeded against summarily.	6 Geo. I.	21	22	232
Made under any excise law, may be proceeded against in the superior courts at Westminster, or summarily before the justices or commissioners.	18 Geo. II.	26	14	359
	24 Geo. II.	40	29	413
Of cattle, carriages, and boats, seized by the customs, may be proceeded against before two justices of the peace in a summary way, and their determination final.	24 Geo. III.	47	30	787
Of spirits unclaimed, not to be proceeded against summarily without notice at the Exchange, if in London; or proclamation if in the country.	6 Geo. I.	21	21	232
Of candles, soap, or starch, unclaimed, not to be proceeded against summarily without notice at the Exchange, if in London; or proclamation if in the country.	23 Geo. II.	21	33	385
On the trial thereof, the court are to proceed to the merits without entering into the form or manner of making the same.	9 Geo. II.	35	34	330
On the trial thereof,—evidence that the person seizing was reputed and acted as an officer, sufficient without proving the commission or authority by which he was appointed, unless by other evidence the contrary shall appear.	6 Geo. I.	21	24	234
	11 Geo. I.	30	32	278
	26 Geo. III.	77	12	918
Made under the act for restraining illicit trade to and from the <i>Isle of Man</i> , may be carried to the said island, or to Great Britain or Ireland, and prosecuted in the courts of law at those places respectively.	5 Geo. III.	39	9	505
	7 Geo. III.	45	23	553
Of goods, ships, or vessels, returned into the exchequer, can be claimed in the name of the real owner only, who must describe his residence and profession, and if resident in London, must make oath of the property; if not so resident, his attorney must make oath that he is legally authorized to enter such claim, and that it is in the name of the real owner;—false oath punishable as corrupt perjury.	24 Geo. III.	47	36	790
Prosecuted and claimed;—the claimer must give security in 60 l. to answer the costs.	3 Geo. III.	22	8	494
Prosecuted and claimed;—the claimer must give bond with two sureties in 100 l. to answer the costs;—if not resident in Great Britain, his attorney must be bound with two others in the like penalty.	24 Geo. III.	47	37	790
Of goods, or of ships, vessels, cattle, or carriages, used in removing the same;—if on the trial of the information a verdict shall be found for the claimer, the judge may certify probable cause of seizure, and in that case the claimant is not entitled to any costs, nor is the seizing officer liable to any action, indictment, &c.	19 Geo. II.	34	16	374
	23 Geo. III.	70	29	731
	26 Geo. III.	40	31	844
	26 Geo. III.	59	57	882
	28 Geo. III.	37	24	997
Of goods clandestinely run or prohibited, and of vessels, cattle, and carriages, may be valued, on oath, by skilful persons, by authority of justices.	12 Geo. I.	28	16	290
Of goods clandestinely run or prohibited, may, after condemnation by the justices, be sold where the commissioners think proper.	12 Geo. I.	28	16	290
Of foreign spirits, may, after condemnation, be publicly sold where the commissioners shall think proper.	12 Geo. I.	28	1	287
Of coffee and tea, made in any part of England, may, as soon as condemned, be brought to, and publicly sold in London.	12 Geo. I.	28	1	287
Of tea, by the officers of customs, may be publicly sold where the commissioners of that revenue shall think proper.	24 Geo. III.	47	31	788

SEIZURES, *continued.*

Of tea, by the officers of excise in England, must be sent to, and publickly sold in London.

Of tobacco or snuff, after condemnation, and before sold or destroyed, must be deposited in the established warehouse at the nearest enumerated port.

Of tobacco, snuff, &c. deposited in the established warehouses, may be examined by the officers of customs and excise.

Made by ships of war,—the officers and seamen to be rewarded with such part of the produce as his Majesty, by order in council, or proclamation, shall direct.

Of wool;—the whole of the net produce thereof, to be paid to the seizing officer.

Of foreign goods, under the 9 *Geo. II.* c. 35, or 5 *Geo. III.* c. 43, on ship-board;—the seizing officer is entitled to only one third of the produce, unless he seize and prosecute the ship or vessel.

Of foreign goods after unshipped;—the seizing officer is entitled to only one third of the produce, unless he seize the boat, vessel, cattle, and carriages, employed in removing the same, and also discover the persons concerned in unshipping or removing the goods.

Of tobacco or snuff;—the seizing officer to have only one fourth of the net produce, if sold; or to be rewarded, not exceeding $1\frac{1}{2}$ d. a pound if burnt or destroyed, unless he seize the ship, vessel, cattle, and carriage employed in removing the same, and also discover the persons concerned in unshipping the same, so that they may be prosecuted to conviction.

Of foreign goods, collusively made by officer;—penalty 500 l. and incapacity; and the owner of the goods forfeits treble value.

Collusively made by officer, penalty 500 l. and incapacity;—the party bribing also forfeits 500 l.

SELLER, *vide also* AUCTIONEER, BUYER.

Of coffee, tea, cocoa nuts, or chocolate, not having the words "Dealer, &c." painted over his door, forfeits 200 l.; but seller discovering the buyer within 20 days, and before information is laid, exonerates himself.

Of British spirits, not sending a permit therewith, forfeits the spirits to the buyer, over and above double the value;—but such forfeiture not incurred, if, on trial of the cause, the seller prove that permit was obtained, and that there was a suitable decrease in his stock.

Of spirits, buying British spirits, except of a distiller or rectifier, having the words "Distiller, Rectifier, &c." painted over his door, forfeits 50 l.:—By 21 *Geo. III.* c. 55, penalty 500 l.; but seller discovering the buyer exonerates himself.

Of foreign spirits, not having the words "Importer of, or Dealer in, &c." painted over his door, forfeits 50 l.;—but seller discovering the buyer within 20 days, and before information laid, exonerates himself.

Of foreign wine, not having the words "Dealer in foreign wine" painted over his door, forfeits 50 l.

SERVANTS.

Of brewers, concerned in illegally increasing a guile, or in laying off beer or worts, forfeit 20 s. per barrel; or in default of payment to suffer three months imprisonment.

Of brewers, aiding in the use of, or in bringing honey, melasses, &c. into the custody of brewer, forfeit 20 l.; or in default of payment to suffer three months imprisonment.

Of corn distillers, aiding to use sugar, honey, or melasses, in preparing wash, or extracting low wines or spirits, or in bringing the same into the custody of such distiller, forfeit 20 l. or in default of payment, to suffer three months imprisonment.

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	Cha.	Sect.	
21 Geo. III.	55	23	695
29 Geo. III.	68	140	1099
29 Geo. III.	68	142	1102
3 Geo. III.	22	4	493
3 Geo. III.	22	2	492
5 Geo. III.	43	39	527
5 Geo. III.	43	39	527
29 Geo. III.	68	141	1101
5 Geo. I.	11	24	224
24 Geo. III.	47	32	788
19 Geo. III.	69	18 22	656 658
26 Geo. III.	73	42 43	901
19 Geo. III.	50	7 8	639 640
21 Geo. III.	55	37 39	701 702
19 Geo. III.	69	18 22	656 658
26 Geo. III.	59	14	864
8, 9 W. III.	19	2	76
22 Geo. III.	68	5	709
10, 11 W. III.	21	34	90
23 Geo. III.	70	24	730

SERVANTS, continued.

Or labourers, employed in the tobacco warehouses, must give security to, and be licensed by the commissioners of the customs.

SESSIONS, vide APPEAL, JUSTICES, QUARTER SESSIONS.

SHALLOPS, vide BOAT, CUTTERS, SHIPS, WHERRIES.

SHEEP-SKINS, vide LEATHER.

SHERBET.

Not to be sold or retailed without licence by order of the general sessions of peace; penalty 5*l.* per month.

SHERIFF.

Within 14 days after the receipt of an order of council for the surrender of smugglers, &c. charged with felonious offences, must cause the same to be proclaimed, between ten and two, in the market places, on market days, in two market towns in the county, and near to the place where offence committed, and must cause a true copy to be affixed in some publick place in such towns.

On application of solicitor of excise or customs, must grant special warrant to person named by such solicitor, to arrest on *capias*, or other process, offenders against revenue laws;—sheriff, &c. in such case, not answerable for escapes.

Or other, acting under his authority, having custody of offenders, may convey them through an adjoining county in their way to goal.

May command the assistance of constables, and others, for the preservation of ships in danger of being stranded.

Or under sheriff, in the case of goods seized under an execution, and sold by auction for the benefit of the creditors, must certify the fact at the bottom of the catalogue, to be produced at the time of passing the account.

SHIP, vide also BOAT, CUTTERS, SHIP of WAR, MASTER of SHIP, MANIFEST, REPORT.

Or vessel, must not be more than three days coming from Gravesend to the place of discharge, unless hindered by contrary winds, &c.

Or vessel, arriving at out-ports, must proceed directly to the place of unloading.

Or vessel, not to pass the usual places for boarding or landing officers, without bringing to, unless by unavoidable necessity.

Or vessel, having tobacco on board, and arriving within any of the enumerated ports, must be immediately conducted to, and remain at the mooring place appointed by the customs, until cleared.

Or vessel, except wholly or in part laden with tobacco, must not moor or discharge at the mooring places for tobacco ships.

Or vessel, wholly laden with tobacco, may, after entry, on oath with the customs, wait 14 days; but not longer, at Cowes or Falmouth for orders.

Or vessel, employed in the carriage of letters, must not import or export goods, unless authorized by customs, on forfeiture of the goods and 100*l.*

Or vessel, liable to forfeiture, may be seized by officers of excise.

Or vessel, inwards, may be entered by customs, who may take away and warehouse small parcels of fine goods, and goods found in cabbins, trunks, &c. or secreted to as to occasion suspicion of fraud; and also all goods for which the duties of tonnage and poundage were not paid within 20 days after entry.

Or vessel, outward bound, may be entered by customs, who may bring on shore all prohibited or uncustomed goods, jewels excepted.

A C T S.			
YEAR & REIGN.	1	2	3
29 Geo. III.	68	57	1056
15 Car. II.	11	15	41
19 Geo. II.	34	2	369
24 Geo. III.	47	12	780
9 Geo. II.	35	32	329
		33	330
28 Geo. III.	49	3	1022
12 Q. Ann.	18	1	204
19 Geo. III.	56	16	648
13,14 Car. II.	11	2	33
13,14 Car. II.	11	2	33
26 Geo. III.	40	22	843
29 Geo. III.	68	24	1039
31 Geo. III.	47	1	1145
29 Geo. III.	68	30	1042
13,14 Car. II.	11	22	36
33 Geo. II.	9	16	452
24 Geo. III.	47	33	788
13,14 Car. II.	11	4	35
13,14 Car. II.	11	4	35

SHIP, *continued.*

	ACTS.			Page
	YEAR & REIGN.	Cha.	Sect.	
Or vessel;—the officers of customs may remain on board till all the goods are delivered.	13, 14 Car. II.	11	4	35
Or vessel, within the limits of any port, may be boarded and rummaged by officers of excise.	11 Geo. I.	30	1	265
	26 Geo. III.	59	43	876
	29 Geo. III.	68	148	1104
Or vessel, importing candles, soap, or starch, may be boarded and searched by officers of excise within the limits of any port.	23 Geo. II.	21	28	384
Or vessel, in which malt is loading or loaded for exportation, may be boarded by officer of excise, who may remain till ship cleared.	12 Geo. I.	4	55	285
Or vessel, within the limits of any port, or within four leagues of the coast, may be boarded and rummaged for wine; and (by 29 Geo. III, c. 68,) for tobacco, snuff, &c. by officers of excise.	26 Geo. III.	59	43	876
	29 Geo. III.	68	148	1104
Or vessel, in the coasting trade, may be boarded and rummaged within the limits of any port, by officers of excise or customs.	9 Geo. II.	35	29	328
Or vessel, with clench work bottom, or of a greater proportion than three feet and a half long to one foot broad, or to carry arms and ammunition, may be licensed by the admiralty.	24 Geo. III.	47	4	778
			7	779
Or vessel, licensed by the admiralty;—the owner thereof must give bond that she shall not be employed in any kind of smuggling, otherwise the licence becomes void.	24 Geo. III.	47	10	779
Or vessel, licensed by the admiralty, must be registered with the officers of the customs.	24 Geo. III.	47	9	779
Or vessel, registered with the customs, must have the registered name, and the port to which she belongs, painted in large letters on her stern.	26 Geo. III.	60	19	885
Or vessel, except in the service of his Majesty, or the customs or excise, must not carry or hoist any pendant or ensign, like those used in the navy, or by the revenue cruisers, on forfeiture of 500 l.	24 Geo. III.	47	24	785
Or vessel, belonging to his Majesty, or the customs or excise;—maliciously shooting at or upon the same within four leagues of the coast, is felony without clergy.	24 Geo. III.	47	11	780
Or vessel;—rule for measuring and ascertaining the tonnage thereof.	6 Geo. I.	21	33	236
Or vessel;—rule to be observed in measuring and ascertaining the tonnage thereof, in lieu of that prescribed by 6 Geo. I, c. 21.	13 Geo. III.	74	1	585
Or vessel;—rule to be observed in measuring and ascertaining the tonnage when afloat.	26 Geo. III.	60	14	884
Or vessel, of 15 tons or under, importing foreign spirits (except one gallon for each seaman) is forfeited, with tackle, &c.	5 Geo. I.	11	1	220
Or vessel, of 30 tons or under, importing brandy, or other spirits (except for the seamen, not exceeding one gallon each) is forfeited, with tackle, &c.	6 Geo. I.	21	29	236
Or vessel, of 40 tons or under, importing brandy, or other spirits (except for the seamen, not exceeding two gallons each) is forfeited, with tackle, &c.	8 Geo. I.	18	1	238
Or vessel, of 50 tons or under, importing brandy, or other spirits, (except for the seamen, not exceeding two gallons each) is forfeited, with tackle, &c.	3 Geo. III.	22	5	493
Or vessel, not exceeding 60 tons, importing wine (except for the seamen, not exceeding, including the spirits on board, two gallons each man), is forfeited, with tackle, &c.	24 Geo. III.	47	27	786
	26 Geo. III.	59	7	860
Or vessel, under 70 tons burthen, importing British spirits from Scotland, or such spirits in casks of less than 100 gallons each, is forfeited.	28 Geo. III.	46	59	1014

SHIP, *continued.*

	A C T S.		
	YEAR & REIGN.	Ch.	Page
Or vessel, of 100 tons or under, importing brandy, or other spirits (except for the seamen, not exceeding two gallons each) is forfeited, with tackle, &c.:—But by 6 Geo. III. c. 46, rum or spirits of the British plantations may be imported in vessels of 70 tons burthen.	5 Geo. III. 43	27	523
	6 Geo. III. 46	9	540
Or vessel, of less burthen than 120 tons, importing tobacco or snuff (except loose tobacco for the seamen and passengers, not above five pounds each) is forfeited, &c.	29 Geo. III. 68	7 10	1033
Or vessel, importing brandy or spirits, from any part of Europe, in casks of less than 60 gallons (except two gallons for each seaman) is forfeited, with tackle, &c.	19 Geo. III. 69	1	650
Or vessel, importing foreign spirits in casks of less than 100 gallons (except arrack, and British plantation rum, and except two gallons for each seaman), is forfeited.	26 Geo. III. 73	59	904
Or vessel, importing tobacco or snuff, &c. otherwise than in entire casks of 450 lb. each, (except loose tobacco for the use of the seamen and passengers, not above 5 lb. each) is forfeited, with the tackle, &c.	29 Geo. III. 68	9 10	1033
Or vessel, importing tobacco or snuff into any port except London, Bristol, Liverpool, Lancaster, Cowes, Falmouth, Whitehaven, Hull, Newcastle-upon-Tyne, Glasgow, Greenock, or Leith, is forfeited.	29 Geo. III. 68	14	1035
	31 Geo. III. 47	3 4	1146
Or vessel, must not import tobacco but from the British plantations, or United States of America, except of the produce of Spain, Portugal, or Ireland, on forfeiture thereof, with tackle, &c.	29 Geo. III. 68	5 6	1032
Or vessel, importing tobacco of the United States of America from any other part, or not being a British or American ship, is forfeited; but British ships may import such tobacco from the British West India islands, if regularly brought there.	29 Geo. III. 68	13 15 16	1034 1035 1035
Or vessel, importing tobacco of the British colonies in America, except directly from those colonies, or not being a British ship, is forfeited.	29 Geo. III. 68	13	1034
Or vessel, out of, or into which tobacco or snuff shall be unshipped to be landed, without a warrant from, and without the presence of the proper officer of the customs, is forfeited, with tackle, &c.	29 Geo. III. 68	23	1039
Or vessel, importing tobacco wholly or in part manufactured, (except Spanish or Portuguese, or snuff) is forfeited, with tackle, &c.	30 Geo. III. 40	4	1129
Or vessel, importing tobacco-stalks, stalk-flour, or snuff-work, is forfeited, with the goods.	29 Geo. III. 68	8	1033
Or vessel, from the Netherlands or Germany, importing tobacco or wine (except Rhenish wine) is forfeited.	13, 14 Car. II. 11	23	36
Or vessel, coming within the limits of any port with foreign goods from the <i>Isle of Man</i> , not being the product of that island, is forfeited.	12 Geo. I. 28	22	291
Or vessel, used in relanding British spirits, shipped as merchandise, or for stores, forfeited.	33 Geo. II. 9	10	449
Or vessel, employed in landing foreign candles, soap, or starch, before entry made, and duty paid, is forfeited.	23 Geo. II. 21	31	385
Or vessel, employed in relanding candles, soap, or starch shipped upon drawback for exportation, is forfeited.	23 Geo. II. 21	31	385
Or vessel, out of which foreign hops are landed, before entry and payment of duty, is forfeited.	7 Geo. II. 19	1	311
Or vessel, employed in landings, or removing tobacco stalks or stems illegally, is forfeited.	5 Geo. III. 43	4	510
Or vessel, out of which any brandy, wine, or other goods, shall be taken, to be put on board outward bound East Indiamen at sea (except necessary stores and provisions) is forfeited.	17 Geo. III. 41	2	614
Or vessel, into which tea, or other goods, is taken at sea, from on board homeward bound East Indiamen; or that shall be employed to carry such goods, is forfeited.	17 Geo. III. 41	1	613

SHIP, *continued.*

A C T S.			
YEAR & REIGN.	Cha.	Secl.	Page.
Or vessel, from the <i>Ile of Man</i> , having on board spirits, or goods prohibited to be imported into Great Britain or Ireland from thence, and being found at anchor, or hovering within three leagues, is forfeited.	5 Geo. III.	39	8 505
Or vessel, out of which tobacco is unladen within four leagues of the coast, or of which bulk shall be broken before moored at the proper mooring place, or before authority to unload is obtained from the customs (unless from unavoidable necessity) is forfeited.	29 Geo. III.	68	21 1038
Or vessel, out of, or into which tobacco, shipped for exportation, is unshipped or laden, within four leagues of the coast, is forfeited, with tackle, &c.*	29 Geo. III.	68	46 1049
Or vessel, not exceeding 50 tons, found at anchor or hovering within limits of port, or two leagues of the shore, and having on board brandy, or other spirits, in casks of less than 60 gallons,—tea above six pounds,—or tobacco or snuff liable to forfeiture, is forfeited, with tackle, &c.	3 Geo. III.	22	5 493
Or vessel, not exceeding 50 tons, arriving from foreign parts, and found at anchor, or hovering within two leagues of the shore (unless by distress of weather) and having on board 20 pounds of coffee, or any goods liable to forfeiture on importation, is forfeited, with tackle, &c.	5 Geo. III.	43	38 527
Or vessel, from any part of Europe, not exceeding 200 tons, found at anchor, or hovering within two leagues of the coast, and having on board brandy (except transports with brandy for troops) spirits, tea, coffee, or other goods liable to seizure, is forfeited.	19 Geo. III.	69	2 650 4 651
Or vessel, not exceeding 100 tons burthen, taking in foreign goods at sea within four leagues of the coast, and without payment of duty (unless in case of necessity), is forfeited.	9 Geo. II.	35	23 326
Or vessel, not exceeding 60 tons (except from America, the East or West Indies, Africa, or the Mediterranean) found at anchor, or hovering within four leagues of the coast (unless by distress of weather) and having on board wine in casks, is forfeited, with tackle, &c.	24 Geo. III.	47	1 777 7 779
Or vessel, found at anchor, or hovering within four leagues of the coast (unless by distress of weather), and having on board tobacco and snuff exceeding 100lb. or any stalks, stalk-flour, or snuff-work, is forfeited, with tackle, &c.	29 Geo. III.	68	12 1034
Or vessel, (not being from America, the East or West Indies, Africa, or the Mediterranean), found at anchor, or hovering within four leagues of the coast (unless by distress of weather) and having on board spirits in casks of less than 60 gallons (except two gallons for each seaman) or six pounds of tea, 20 pounds of coffee, or any goods liable to forfeiture on importation, is forfeited, with tackle, &c.	24 Geo. III.	47	1 777 7 779
Or vessel, licensed by the admiralty,—the master thereof must produce such licence, properly endorsed, to any officer of customs or excise who shall go on board within four leagues of the coast, on forfeiture of the vessel.	27 Geo. III.	32	7 980
Or vessel, licensed by the admiralty to trade to and from, or within any particular port, being found out of the limits (unless it be by unavoidable necessity) is forfeited.	27 Geo. III.	32	5 979 6
Or vessel, belonging wholly or in part to British subjects, armed for resistance, having more than two four pound carriage guns, and more than two muskets for every 10 men, and found within four leagues of the coast, is forfeited, except on a voyage from America, the East or West Indies, Africa, or the Mediterranean; and except armed by licence from the admiralty, or laden with arms or ammunition regularly cleared at custom house.	24 Geo. III.	47	4 778 5 779 7 779

SHIP, *continued.*

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Or vessel, with clench-work bottom, unless square rigged, or fitted as a sloop with standing boltspit, belonging wholly or in part to British subjects, (except on a voyage from America, the East or West Indies, Africa, or the Mediterranean, and except belonging to his Majesty, or licensed by the admiralty), is forfeited, if found within four leagues of the coast.	24 Geo. III.	47	4 7	778 779
Or vessel, the length of which is greater than the proportion of three feet and a half to one in breadth, belonging wholly or in part to British subjects, (except on a voyage from America, the East or West Indies, Africa, or the Mediterranean; and except in the service of his Majesty, or licensed by the admiralty), is forfeited, if found within four leagues of the coast.	24 Geo. III.	47	4 7	778 779
Or vessel, in any bay, harbour, creek, &c. in the <i>Isle of Man</i> , may be boarded and rummaged, and goods unlawfully imported seized by officers of customs or excise.	5 Geo. III.	39	1	503
Or vessel, found in any bay or harbour of the <i>Isle of Man</i> , or at anchor, or hovering within three leagues thereof, having on board goods prohibited to be imported into, or exported from the said island, is forfeited.	5 Geo. III.	39	7	505
Or vessel, importing foreign spirits into the <i>Isle of Man</i> , unless laden in Great Britain, and carried directly from thence, is forfeited.	5 Geo. III.	39	4	504
Or vessel, importing glass manufactures into the <i>Isle of Man</i> , except shipped in Great Britain, and carried directly from thence, is forfeited.	7 Geo. III.	45	7	551
Or vessel, importing tea, coffee, tobacco, or spirits, into the <i>Isle of Man</i> , except shipped in England, and carried directly from thence, is forfeited.	7 Geo. III.	45	7	551
Or vessel, of less than 100 tons, importing wine into the <i>Isle of Man</i> , or exporting from, or carrying it coastwise there, is forfeited.	5 Geo. III.	39	6	504
Or vessel, importing wine into the <i>Isle of Man</i> , exporting from, or carrying it coastwise there, in casks of less than 25 gallons, is forfeited.	5 Geo. III.	39	6	504
Or vessel, of less than 100 tons, exporting foreign spirits from the <i>Isle of Man</i> , or carrying the same coastways there, is forfeited.	5 Geo. III.	39	6	504
Or vessel, exporting foreign spirits from the <i>Isle of Man</i> , or carrying the same coastways there, in casks of less than 60 gallons, (except two gallons for each seaman) is forfeited.	5 Geo. III.	39	6	504
Or vessel, carrying goods to the <i>Isle of Faro</i> which were entered for exportation to other parts, is forfeited, with tackle, &c.	5 Geo. III.	43	32	524
Or vessel, liable to seizure, or examination, not bringing to, when chased by a King's cutter, or revenue cruizer, having the proper pendant hoisted, and after firing a signal, may be shot at or into, and the captain and crew are indemnified from all penalties and damages; and in case any persons are wounded or killed, and a prosecution is commenced, such captain, &c. is to be admitted to bail.	24 Geo. III.	47	23	785
Or vessel, seized under the 26 Geo. III, c. 59, (wine) may be restored by the commissioners of customs or excise, on such terms as shall appear reasonable, upon proof that the forfeiture arose without design of fraud; and the proprietor accepting the terms, cannot afterwards maintain an action for the seizure.	26 Geo. III.	59	63	883
Or vessel (above 100 tons) not forfeited for having on board a small quantity of goods, if the master or owner prove they were shipped without his consent, or not through his neglect or want of care.	24 Geo. III.	47	2	778
Or vessel, not forfeited for having on board a small quantity of tobacco or snuff, if the master, or owner, prove that it was shipped without his consent, or not through his neglect or want of care.	29 Geo. III.	68	11	1034

SHIP, *continued.*

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Or vessel, of 15 tons burthen, or under, seized for landing uncultomed or prohibited goods, or relanding debenture goods, may be condemned by two justices, in the country or in London.	8 Geo. I.	18	16 17	244 245
Or vessel, seized for landing or removing tobacco, tobacco-stalks, or snuff, may be condemned in a summary way, by two justices.	5 Geo. III.	43	6	511
Or vessel, liable to be burnt, broken up, or used in his Majesty's service; no writ of delivery to be granted, in such case, by the court of exchequer, unless proceedings are delayed three terms, nor then, without good security to return the vessel, if condemned.	3 Geo. III. 19 Geo. III.	22 69	7 6	494 652
Or vessel, prosecuted in the exchequer,—claim must be entered in the name of the real owner, who must describe his residence and profession, and if resident in London, make oath before one of the barons, that the vessel was his property at the time of the seizure;—if not so resident, the attorney must swear that he has legal authority to enter the claim, and that he believes the vessel was the property of the person in whose name the claim is entered;—oath to be indorsed on the indenture, and if false, punishable as corrupt perjury.	24 Geo. III.	47	36	790
Or vessel, prosecuted and claimed,—the claimer to give security in the penalty of 60 l. to answer the costs.	3 Geo. III.	22	8	494
Or vessel, prosecuted and claimed;—the claimer, with two others, to give security in 100 l. to answer the costs;—if the claimer is not resident in Great Britain, the attorney must be bound, with two others, in the like penalty.	24 Geo. III.	47	37	790
Seized for being employed in smuggling; the judge may, on trial of the information for condemning, or of action against officer for seizing, certify probable cause, and in that case, the claimer, or plaintiff in the action, not entitled to any costs.	19 Geo. II.	34	16	374
Or vessel, seized;—if the claimant, on the trial of the information, should obtain a verdict, he will not be entitled to costs, nor will any action lie against the seizing officer, if the judge shall certify probable cause.	23 Geo. III. 26 Geo. III. 26 Geo. III. 28 Geo. III.	70 40 59 37	29 31 57 24	731 844 882 997
Or vessel, not exceeding 30 tons, seized and condemned for importing brandy, or other spirits, must be broken up, and publickly sold.	6 Geo. I.	21	30	236
Or vessel, not exceeding 40 tons, condemned for importing brandy, or other spirits, the hull must be burnt, and the tackle, &c. sold:—By the 12 Geo. I. c. 28, such ship may be used in the service of his Majesty in lieu of being burnt.	8 Geo. I. 12 Geo. I. 33 Geo. II.	18 28 9	2 14 15 16	239 289 290 452
Or vessel, not exceeding 50 tons, condemned for importing, or being found hovering with spirits, tea, or tobacco, may be used in the service of the revenue; or if not, must be burnt or destroyed.	3 Geo. III.	22	6	494
Or vessel, not exceeding 100 tons, seized and condemned for importing brandy, or other spirits, may be used in the service of the revenue; or if not, must be burnt or destroyed.	5 Geo. III. 3 Geo. III.	43 22	27 6	523 494
Or vessel, seized and condemned, may be used in the service of the revenue.	12 Geo. I. 33 Geo. II. 24 Geo. III. 27 Geo. III. 29 Geo. III.	28 9 47 32 68	14 16 33 8 145	289 452 788 980 1103
Or vessel, seized and condemned, may be sold to the commissioners of the admiralty or navy.	24 Geo. III. 27 Geo. III. 29 Geo. III.	47 32 68	34 8 145	789 980 1103
Or vessel, liable to be burnt; if not fit or necessary to be used in his Majesty's service, the hull may be broken up, and the materials sold.	19 Geo. III. 24 Geo. III. 27 Geo. III. 29 Geo. III.	69 47 32 68	6 33 8 144	652 788 980 1102

SHIP, *continued.*

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Or vessel, seized by the officers of customs (not being liable to be burnt) may be publickly sold at such places as the commissioners of customs shall direct.	3 Geo. III.	22	1	491
Or vessel, seized and condemned, and not being proper or calculated for smuggling, may be sold instead of being broken up.	28 Geo. III.	34	6	986
	29 Geo. III.	68	144	1102
Or vessel, seized or broken up,—the seizing officer to be rewarded by the commissioners out of the produce of seizures; at the rate of 10 s. per ton for vessels exceeding four tons, and 40 s. per ton for vessels not exceeding four tons, over and above a moiety of the net produce of the materials.	28 Geo. III.	34	5	986
	29 Geo. III.	68	144	1102
Or vessel liable to forfeiture, collusively seized or delivered up, subjects the officer to 500 l. and incapacity, and the party bribing to 500 l.	24 Geo. III.	47	32	788
Or vessel in distress or danger,—sheriffs, justices, officers of customs, &c. may command the assistance of constables and others for the preservation of the vessel and cargo.	12 Q. Ann.	18	1	204
Or vessel in distress or danger,—boring holes in the bottom, stealing pump, or doing other act tending to the loss of the vessel, is felony without clergy.	12 Q. Ann.	18	5	206
Or vessel in distress or danger,—persons attempting to go on board without leave, may be repelled by force; and persisting therein, impeding the saving of the vessel, or defacing marks on goods, must make double satisfaction, or may be committed to hard labour in the house of correction for 12 months.	12 Q. Ann.	18	3	206
Or vessel in distress or danger,—officers and others who shall assist in her preservation to be rewarded;—quantum of reward, in case of dispute, to be settled by three justices.	12 Q. Ann.	18	2	205

SHIP of WAR, *vide also* SHIP.

Liabie to all searches, and other rules to which merchant ships are subject, victualling bills and entering excepted.	13,14 Car. II.	11	3	34
Arriving with goods from foreign parts, or Scotland, the captain, master, or purser, before unshipping the goods, must declare, in writing, to the customs, the number, marks, quantity, and quality, of every parcel, and answer, on oath, concerning such goods;—neglect, penalty 100 l.	13,14 Car. II.	11	3	34
Inwards, may be entered by customs, who may take away and warehouse small parcels of fine goods, and goods found in cabins, trunks, &c. or secreted so as to occasion suspicion of fraud; and all goods for which the duties of tonnage and poundage were not paid within 20 days after entry.	13,14 Car. II.	11	4	35
Outward bound, may be entered by customs, who may bring on shore all prohibited or uncustomed goods, jewels excepted.	13,14 Car. II.	11	4	35
Officers of customs may go, and remain on board, till all the goods are delivered:—By 11 Geo. I. c. 30, officers of excise have the like power.	13,14 Car. II.	11	4	35
	11 Geo. I.	30	1	265
Commander thereof, or any officer appointed by him, may seize goods or commodities, and also ships and vessels subject to forfeiture for any offence against the laws of customs and excise; but such seizure must be brought to and deposited in the nearest customs or excise warehouse.	26 Geo. III.	40	27	843
Officers and seamen belonging to such, making seizures, may be rewarded by his Majesty's order in council, or by proclamation, with such part of the seizure as his Majesty shall think proper.	3 Geo. III.	22	4	493
The superior officer thereof, must give assistance by his boats and crew for preserving vessel in danger, on forfeiture of 100 l.	12 Q. Ann.	18	1	204

SILKS PAINTED, STAINED, &c. *vide* CALICOES.SILVER LACE, *vide* WIRE.SLOOP, *vide* CUTTERS, SHIP.SMACK, *vide* CUTTERS, SHIP.

SMUGGLER, *vide also* FOREIGN-GOODS, PROHIBITED-GOODS, UNCUSTOMED-GOODS.

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Or other, assisting or concerned in unshipping uncustomed or prohibited goods, or to whose hands the same shall knowingly come, forfeits treble value.	8 Q. Ann.	7	17	108
Or other, knowingly harbouring, keeping, or concealing prohibited, run, or uncustomed goods, forfeits the same, and treble value.	11 Geo. I.	30	16	270
Or other, assisting or concerned in unshipping or landing tobacco or snuff, or who shall knowingly receive the same, having been unshipped without a warrant from the proper officer of the customs, forfeits treble value.	29 Geo. III.	68	23	1039
Or other, assisting in unshipping or landing wine, for which all the duties have not been paid or secured, or concealing, or knowingly receiving the same, forfeits treble value.	26 Geo. III.	59	6	860
Or other, unshipping, landing, or removing foreign goods brought from the <i>Ile of Man</i> , forfeits 100l. or may be imprisoned for six months.	12 Geo. I.	28	22	291
Or other, being armed with offensive weapons, and resisting officer, may be opposed force to force, and the officer is bailable if he kills his opponent.	9 Geo. II.	35	35	331
Or others, being more than five in number, passing knowingly with smuggled goods from the coast, or within 20 miles thereof, or carrying arms, or being masked or disguised, or forcibly hindering officer from seizing, are deemed felons, and may be transported for seven years.	8 Geo. I.	18	6	240
Or others, to the number of three, or more, assembling armed to run, carry away, or rescue, prohibited or uncustomed goods, are deemed felons, and may be transported for seven years.	9 Geo. II.	35	10	320
Or others, to the number of three, or more, having assembled armed for the purpose of running, carrying away, or rescuing prohibited or uncustomed goods, may be apprehended by justices warrant, and committed for trial.	9 Geo. II.	35	10	320
Or others, to the number of two, or more, passing within five miles of the coast, or a navigable river, with horse or cart laden with more than six pounds of tea, or five gallons of spirits, without permit; or other foreign goods, unlawfully landed, to the value of 30l. and carrying arms, or being masked or disguised, or forcibly obstructing officer in the execution of his duty, are deemed runners of goods, and may be transported as felons for seven years.	9 Geo. II.	35	13	322
Or others, to the number of two, or more, armed or disguised, passing with horse or carriage laden with more than six pounds of tea, or five gallons of foreign spirits, without permit, may be arrested, and taken before one justice, who may commit them for trial at the next quarter sessions.	19 Geo. III.	69	9	653
Or others, to the number of three, or more, assembling armed to assist in the landing or carrying away prohibited or uncustomed goods, or in relanding goods shipt upon debenture, or in rescuing such goods, or in rescuing persons apprehended for felonious offences against the revenue laws, or in preventing the taking of such persons, to suffer as felons without clergy.	19 Geo. II.	34	1	367
Or other, passing with uncustomed or prohibited goods, being masked or disguised, or forcibly obstructing officers in seizing such goods, or maiming or wounding officers going on board ship within limits of any port, or shooting at or wounding officers when on board in the execution of their duty, to suffer as a felon without clergy.	19 Geo. II.	34	1	367
Or other, on shore or shipboard, maliciously shooting at or upon any ship, vessel, or boat, belonging to his Majesty, or the customs or excise, within four leagues of the coast; or maliciously shooting at, maiming, or wounding any officer of the navy, customs, or excise, or his assistant, either going on shipboard, while on board, or returning, or in the execution of any other part of his duty, to suffer as a felon without clergy.	24 Geo. III.	47	11	780

SMUGGLER, *continued.*

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Or other, assaulting or obstructing officers in the execution of their duty on shore, or within four leagues of the coast, may be carried before one justice, who may commit the offender for trial; and such offender being convicted, may be sentenced to three years imprisonment, or hard labour on the Thames;—but if the offence falls within 19 <i>Geo. III.</i> , c. 69, the party may be dealt with according to that law.	24 <i>Geo. III.</i>	47	15 16	782 783
Or other, lurking within five miles of the coast, or a navigable river, and suspected of an intention to assist in running goods, may, on oath of suspicion, be apprehended, and not giving satisfactory account of himself, may be committed to prison for one month, or until he gives security not to be guilty of such practices;—informers to be rewarded, not exceeding 20s. for each offender.	9 <i>Geo. II.</i>	35	18 19	324
Or others, offenders against the 9 <i>Geo. II.</i> , c. 35;—persons, who in pursuit of, or in apprehending such, shall be maimed or dangerously wounded, are entitled, on conviction of the offender, to 50l. reward.	9 <i>Geo. II.</i>	35	11 15	321 323
Or others, offenders against the 9 <i>Geo. II.</i> , c. 35;—the executors or administrators of persons killed in the pursuit of such, are entitled, on certificate of the fact by two justices, to a reward of 50l.	9 <i>Geo. II.</i>	35	11 15	321 323
Or other, within two months, and before conviction, discovering two or more of his accomplices, exonerates himself, and is entitled to a reward of 40l. each, provided the value of the goods recovered exceed 50l.	8 <i>Geo. I.</i>	18	7	241
Or other, discovering offenders (runners of foreign goods) against the act of 8 <i>Geo. I.</i> , c. 18, within three months, is entitled to a reward of 40l. each, if the value of the goods recovered exceed 50l.	8 <i>Geo. I.</i>	18	8	241
Or other, discovering, within three months, and before conviction, two or more of his accomplices (offenders against 9 <i>Geo. II.</i> , c. 35,) to be acquitted, and to have 50l. for each offender.	9 <i>Geo. II.</i>	35	12	322
Or other, charged before a justice of peace, or judge of the King's Bench, with offences against the 19 <i>Geo. II.</i> , c. 34, (assembling armed or disguised for the purposes of smuggling, &c.);—the information to be taken on oath, and certified by such judge or justice to one of the principal secretaries of state, who is to lay the same before the King in council, and thereupon the offender, by advertisement in the Gazette, and publication by the sheriff in the country, may be required to surrender in 40 days.	19 <i>Geo. II.</i>	34	2	369
Or other, legally required to surrender by advertisement in the Gazette, &c. not surrendering within 40 days, may be apprehended by officers, or others, who for such service are entitled to 500l. reward, to be proportioned and paid by the Commissioners.	19 <i>Geo. II.</i>	34	10	373
Or other, outlawed under the 19 <i>Geo. II.</i> , c. 34;—any person grievously wounded in the pursuit of such, is entitled to 50l. over and above all other rewards.	19 <i>Geo. II.</i>	34	10	373
Or other, outlawed under the 19 <i>Geo. II.</i> , c. 34;—the executors of persons killed in the pursuit of such, are entitled, on proof of the fact, to 100l. reward.	19 <i>Geo. II.</i>	34	10	373
Or other, charged before a justice of peace, or judge of the King's Bench, with any offence made felony by the 11th section of 24 <i>Geo. III.</i> , c. 47, (shooting at, or upon revenue vessels, or wounding officers, &c.) the information to be taken on oath, and certified by such justice or judge to one of the principal secretaries of state, who is to lay the same before the King in council, and thereupon the offender, by advertisement in the Gazette, and publication by sheriff in the country, may be required to surrender in 40 days.	24 <i>Geo. III.</i>	47	12	780

SMUGGLER, *continued.*

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Or other, surrendering when required, according to the directions of the 19 <i>Geo. II.</i> , c. 35, or 24 <i>Geo. III.</i> , c. 47, to be committed for trial.	19 <i>Geo. II.</i> 24 <i>Geo. III.</i>	34 47	2 12	369 780
Or other, not surrendering within 40 days, when legally required, according to the directions of 19 <i>Geo. II.</i> , c. 35, or 24 <i>Geo. III.</i> , c. 47, is adjudged a felon, and to suffer death.	19 <i>Geo. II.</i> 24 <i>Geo. III.</i>	34 47	2 12	369 780
Or other, who shall have been required to surrender by an order of council, may nevertheless be apprehended and secured, by any officer of justice pending such order.	24 <i>Geo. III.</i>	47	14	782
Or other, knowingly harboured and concealed after having been required to surrender by a regular order of council, the person harbouring, &c. being convicted thereof within one year, may be transported as a felon.	19 <i>Geo. II.</i> 24 <i>Geo. III.</i>	34 47	3 13	370 782
Or other, against whom no order of council has been made, discovering persons against whom such order has issued, is entitled to a share of the reward, and acquitted of all his offences for which no prosecution is commenced.	19 <i>Geo. II.</i>	34	10	373
Or other, (before any order of council is made against him) discovering two or more accomplices, so that they may be apprehended and convicted, to have 50 <i>l.</i> reward, and be acquitted.	19 <i>Geo. II.</i>	34	11	373
Or other, indicted for any offence made felony by the laws of customs or excise, may be tried in any county.	19 <i>Geo. II.</i> 24 <i>Geo. III.</i>	34 47	5 17	371 783
Or other, assisting in fraudulently unshipping tea, spirits, uncustomed or prohibited goods, may be arrested by an officer of customs or excise, and committed by a justice to take his trial at the next quarter sessions.	19 <i>Geo. III.</i>	69	8	653
Or other, guilty of any offence deemed a misdemeanour by 24 <i>Geo. III.</i> , c. 47, not to be admitted to bail but by recognizance, with two sureties in 100 <i>l.</i> each.	24 <i>Geo. III.</i>	47	19	784
May be arrested, and held to bail by <i>capias</i> in the first process.	8 <i>Geo. I.</i> 14 <i>Geo. III.</i>	18 86	15 5	244 598
Knowingly harboured by publican after <i>capias</i> has issued and been returned, or who shall have escaped from prison, or fled from justice, (six days notice having been given in two successive Gazettes, and by writing at church door), publican so offending forfeits 100 <i>l.</i> and his licence.	9 <i>Geo. II.</i>	35	30 31	329
Or other, confined in prison under a <i>capias</i> for want of bail, neglecting to plead to information delivered for the space of one term, judgement to go against him by default, and if the money be not paid, execution may issue against his body, and also against his estates, although he continue in prison.	12 <i>Geo. I.</i>	28	27	292
Or other, convicted at the quarter sessions of having assisted in fraudulently unshipping tea, spirits, or uncustomed or prohibited goods;—of assaulting or obstructing officer in seizing such goods, —of rescuing, destroying, or damaging the same after seized, —or of passing with two or more armed or disguised, with horse or carriage laden with more than six pounds of run tea, or five gallons of run spirits, may be committed to hard labour for not less than one, nor more than three years, unless approved as fit to serve his Majesty, in which case the offender may be adjudged and delivered to serve as a soldier or sailor.	19 <i>Geo. III.</i>	69	8 9 10 12 13	653 654
Or other, convicted of offences against 19 <i>Geo. III.</i> , c. 69, and adjudged to serve as a soldier or sailor, must have the articles of war read, and the oath mentioned therein tendered, to him; to be then deemed enlisted, and not taken out of his Majesty's service by any process other than criminal, nor be discharged under five years unless sooner disabled.	19 <i>Geo. III.</i>	69	13 16 17	654 655 656
Or other, assaulting or obstructing officer in seizing or securing brandy or other foreign exciseable liquors, or forcibly rescuing or slaving or destroying such after seized, penalty 40 <i>l.</i>	8 <i>Geo. I.</i>	18	25	246

SMUGGLER, continued.

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Or other, assaulting or obstructing officer in seizing or securing coffee, cocoa-nuts, chocolate, or tea, or forcibly rescuing or slaving or destroying such after seizure, penalty 50 l.	10 Geo. I.	10	40	263
Or other, assaulting or obstructing officer in seizing foreign wine, or forcibly rescuing the same, or slaving or destroying the package after seizure, penalty 100 l.	26 Geo. III.	59	45	876
Or other, assaulting or obstructing officer in the execution of the laws relating to tobacco and snuff, or forcibly rescuing any seizure thereof, penalty 200 l.	29 Geo. III.	68	149	1104
Or other, assaulting or obstructing officer in seizing tea, spirits, or other uncustomed or prohibited goods, or rescuing, destroying, or damaging the same, or the package, after seized, may be arrested, taken before a justice, and committed for trial at the next quarter sessions.	19 Geo. III.	69	10	654
Or other, rescuing prohibited or run goods;—the hundred may be sued, and compelled to make amends, not exceeding 200 l.;—not so if the offender be apprehended and convicted within six months.	19 Geo. II.	34	6 7 8 9	371 372 372 372
Or other, wounding or killing officer in seizing or securing prohibited or run goods, or in apprehending offenders; the hundred may be sued, and compelled to make amends, not exceeding 40 l. for officer wounded, and 100 l. for officer killed;—not so if the offender be apprehended and convicted within six months.	19 Geo. II.	34	6 7 8 9	371 372 372 372
SNUFF, <i>vide also</i> TOBACCO.				
Not to be imported into any port, except London, Bristol, Liverpool, Lancaster, Cowes, Falmouth, Whitehaven, Hull, Newcastle-upon-Tyne, Glasgow, Greenock, or Leith, on forfeiture of the goods, ship, tackle, &c.	29 Geo. III.	68	14	1035
Not to be imported in any ship or vessel of less than 120 tons burthen, on forfeiture of the goods, and also the ship or vessel, and tackle, &c.	31 Geo. III.	47	3 4	1146
Not to be imported but in entire casks, chests, or cases, each containing 450 lb. net, on forfeiture of the goods, ship, or vessel, and tackle, &c.	29 Geo. III.	68	7	1033
No snuff-work, or stalk-flour, to be imported, on forfeiture thereof, with the ship or vessel, and tackle, &c.	29 Geo. III.	68	9	1033
Must be entered with the collectors of customs and excise within ten days after report is, or ought to be made; or in default, the snuff may be carried to the warehouses for the security of the duty;—entry must specify from whence imported, &c.	30 Geo. III.	40	3	1129
Landed, or unshipped with intent to be landed, without a warrant from, and without the presence of the proper officer of the customs, is forfeited, with the ship or vessel out of, or into which laden; and the proprietor, master, mate, or other person assisting or concerned, or to whose custody the same shall knowingly come, forfeits treble value.	29 Geo. III.	68	8	1033
Imported must not be reported or entered for exportation, nor exported in the ship in which imported.	29 Geo. III.	68	28	1041
Brought into any port by coquet, transire, or permit, not to be landed before entered with the customs, on forfeiture thereof, and double value.	29 Geo. III.	68	23	1039
Warehouses for snuff must be provided by the commissioners of the customs.	29 Geo. III.	68	31	1043
Warehouses to be attended by officers of customs and excise appointed by the respective commissioners.	29 Geo. III.	68	152	1105
Warehouses;—no servants or labourers to be employed therein, but such as shall be licensed by, and give security to the commissioners of the customs.	29 Geo. III.	68	32	1043
When duly entered, must be unshipped, landed, and conducted to the warehouses under the care of the officers of customs.	29 Geo. III.	68	33	1043
Duly warehoused, the duties thereon not payable till taken out.	29 Geo. III.	68	57	1056
	29 Geo. III.	68	37	1045
	29 Geo. III.	68	3	1031

SNUFF, *continued*.

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As soon as deposited in the warehouses, the landing waiters of the customs must put proper landing marks and numbers on each hoghead, cask, &c.	29 Geo. III.	68	34 37	1043 1045
As soon as warehoused, must be brought to the scales by the proprietor, and weighed in the presence of the officers of the customs and excise, who must take account thereof; after which, it must be removed, and properly stowed away at the proprietor's expence.	29 Geo. III.	68	34 37	1043 1045
A sample, not exceeding one pound, may be taken by the proprietor, &c. in the presence of the officers and after weighed, out of each cask, &c.;—but such sample must be returned when the cask, &c. is reweighed.	29 Geo. III.	68	38	1046
Must be cleared out of the warehouses within one month.	29 Geo. III.	68	52	1052
Before taken out of the warehouses, the proprietor, &c. must give 24 hours notice, in writing, to the officers of customs and excise, particularizing the casks and landing marks; and must, at his own expence, remove the same to the scale, and weigh it in the presence of the said officers, who are to take an account thereof.	29 Geo. III.	68	52	1052
Before taken out of the warehouses, the proprietor must pay the duties, and deliver a certificate thereof to the proper officer; on which certificate he must indorse the weight and plantation, and landing marks and numbers, and thereupon the snuff is to be delivered with a permit.	29 Geo. III.	68	52	1052
Weighed by the officers of customs and excise in the warehouses;—the turn of the scale must be in favour of the crown, and two pounds allowed the proprietor in every hoghead, cask, &c.	29 Geo. III.	68	54	1054
Weighed for home trade or exportation, must be cleared within 14 days after, or the proprietor to pay rent at the rate of 6d. a week for each hoghead, cask, &c.	29 Geo. III.	68	56	1055
Conveyed to the warehouses by the officers of customs or excise, for security of the duties; the proprietor thereof, before clearing, must pay to the customs 6d. a week, per hoghead, for warehouse-rent.	29 Geo. III.	68	28	1041
Deposited in the warehouses, may be sold for payment of the duties and charges, if not cleared and duties paid by the proprietor in one month; but if at the sale no one should bid more than the duties, the snuff must be burnt, and the alhes sold.	29 Geo. III.	68	28 55	1041 1054
If sold for payment of the duties, then out of the surplus of customs, the excise duty must be paid over, or <i>vice versa</i> , and the remaining surplus, if any, must be paid to the proprietor.	29 Geo. III.	68	55	1054
MANUFACTURER THEREOF, is one who manufactures or grinds stalk-flour, snuff-work, or snuff.	29 Geo. III.	68	155	1106
Manufacturer thereof, not allowed to set up at any place less than five miles from the sea coast, except in the enumerated ports or within three miles thereof, or in cities or market towns; but not to annul the entry of any place used as a manufactory before the 5th July 1789.	29 Geo. III.	68	64 65	1058
Manufacturer thereof, within the limits of the head office, must occupy a tenement of 10 l. per annum, and pay to parish rates; and in the country must pay to church and poor, otherwise entry void.	30 Geo. III.	40	7 8	1129
Manufacturer thereof, must take out and pay duty for a licence annually, neglect 200 l.;—but not to extend to Spanish-cutters, or snuff-millers working in entered places for licensed manufacturers.	29 Geo. III.	68	61 70 72 76	1057 1059 1062 1063
Manufacturer thereof, cannot by virtue of one licence carry on business at any other places than those of which entry was made at the time the licence was taken out.	29 Geo. III.	68	74	1062
Manufacturers thereof, being partners, and carrying on business in one house or shop, one licence sufficient.	29 Geo. III.	68	74	1062

SNUFF, *continued.*

	A C T S.			
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— Manufacturer thereof, not selling in less quantity than two pounds, not required to take out a dealer's licence.	29 Geo. III. 68	73	1062	
— Miller thereof, grinding in entered places for licenced manufacturers only, not required to take out a licence.	29 Geo. III. 68	76	1063	
— Manufacturer thereof, must, three days before he begins, make entry in writing, and at the next office of excise, of all warehouses, workhouses, shops, and other places for manufacturing, keeping, or selling, on forfeiture of 200l. and all the tobacco, snuff, &c. found in any place not entered.	29 Geo. III. 68	59	1056	
— Manufacturer thereof, must, three days before he begins, make entry in writing, and at the next office of excise, of every mill, press, engine, or other implement for manufacturing, on forfeiture of 50l.	29 Geo. III. 68	69	1059	
— Manufacturer thereof, (unless a partner) cannot make entry of any warehouse, workhouse, shop, or other place, within the house in which the entry of any other such manufacturer is existing.	29 Geo. III. 68	60	1057	
— Manufacturer thereof, must cause the words "Manufacturer of Snuff" to be painted in large legible characters over the outer door, or in the front of his house, &c. on forfeiture of 50l.	29 Geo. III. 68	62	1057	
— Manufacturer thereof, not having made entry at the excise office, having the words "Manufacturer of Snuff" painted over his door, &c. forfeits 100l.	29 Geo. III. 68	63	1058	
— Manufacturer thereof, must permit the officer to enter and take account, at all times by day (or night with constable);—obstructing, penalty 200l.	29 Geo. III. 68	97 149	1075 1104	
— Manufacturer thereof, receiving any kind of tobacco, snuff-work, or snuff, without giving notice to the officer, and leaving with him an authentic permit for the same, forfeits the goods, and treble value.	29 Geo. III. 68	118	1089	
— Manufacturer thereof, receiving goods with permit, may return the same within 48 hours after, upon giving 12 hours notice to the officer, specifying the cause of such return, and writing his own name, and the name of the person from whom received, and likewise the words "Returned Snuff" on the package.	29 Geo. III. 68	122	1091	
— Manufacturer thereof, returning goods to the person from whom received without permit, or otherwise contrary to the statute, forfeits the same, and 50l.	29 Geo. III. 68	122	1091	
— Manufacturer thereof, must provide proper moveable casks for preparing or laying down snuff-work, or stalks for flour; must mark the tare and progressive number thereon, and construct the casks so as the officer may examine and weigh the same; and must not lay down snuff-work except in casks or bins, on forfeiture of 50l.	29 Geo. III. 68	86	1067	
— Manufacturer thereof, before he begins to prepare or lay down snuff-work or stalks, must give notice in writing, in London six hours, in other city or town 12, and in other places 24 hours;—notice must specify the weight of the tobacco, tobacco-stalks, and returns, to be prepared or laid down, and the number of the cask or bin;—preparing without notice, penalty 50l.	29 Geo. III. 68	87 95	1067 1075	
— Manufacturer thereof, having given notice to prepare or lay down snuff-work, or stalks for flour, must weigh the tobacco and stalks in the presence of the officer, and thereupon deliver a declaration specifying into what sorts of snuff the same is to be manufactured, and how much for each, on forfeiture of 50l.;—but if the work be found unfit for the sorts declared, it may, on notice and a fresh declaration within 48 hours, be converted into another sort.	29 Geo. III. 68	87 88	1067 1070	

SNUFF, *continued.*

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29 Geo. III.	68	87	1067
30 Geo. III.	40	9 10 30	1130 1137
29 Geo. III.	68	87	1067
30 Geo. III.	40	13	1131
30 Geo. III.	40	11 30	1131 1137
30 Geo. III.	40	12	1131
29 Geo. III.	68	87 95	1067 1075
30 Geo. III.	40	10	1130
30 Geo. III.	40	14 30	1132 1137
29 Geo. III.	68	89 90	1071 1130
30 Geo. III.	40	10	1130
29 Geo. III.	68	87	1067

Manufacturer thereof, as soon as he has laid down snuff-work or stalks, must give notice thereof to the officer, specifying the time when laid down; and must, in the presence of the officer, fix a ticket to each cask signed by himself and the officer, and expressing the number thereof, the weight of the materials, time when laid down, and for what sorts of snuff; on forfeiture of 50l.

Manufacturer thereof, may manufacture snuff-work into sorts different from his declaration, provided he give notice, if in London six hours, in other city or town 12, and in other places 24 hours, specifying in such notice the numbers of the casks or bins, when the work was laid down, and for what purpose; and provided also that he give a fresh declaration within 48 hours, specifying into what sorts of snuff the work is to be manufactured, and how much for each.

Manufacturer thereof, must not mix snuff-work or stalks of one making or laying down with snuff-work, &c. of another, on forfeiture of 50l;—but by 30 Geo. III. c. 40, the whole of one parcel of snuff-work may, upon due notice, and in the presence of the officer, be mixed with another; a declaration of the weight laid down in each parcel, and the times when, being in such case delivered.

Manufacturer thereof, may add tobacco, tobacco-stalks, flour, or returns, to snuff-work, once while laid down, or once immediately before, or in grinding, provided he give notice in London six hours, in other city or town 12, and in other places 24 hours, specifying in such notice the number of casks or bins, when laid down, when any increase made, the weight, &c.

Manufacturer thereof, having given notice to add tobacco or stalks, &c. to snuff-work, must weigh such tobacco, &c. in the presence of the officer, and thereupon deliver a declaration, specifying into what sort of snuff it is to be manufactured, and how much of each sort.

Manufacturer thereof, intending to take snuff-work or stalks out of any cask for grinding, must give notice in writing, in London six hours, in other city or town 12, and in other places 24 hours; must specify in such notice the number of the cask, and the sort of snuff to be made; and must also, in the presence of the officer, weigh the snuff-work or stalks to be taken out;—neglect, penalty 50l.

Manufacturer thereof, upon notice to the officer, six hours in London, 12 in other city or town, and 24 in other places, may take manufactured snuff, not less than 200 lb. from any parcel in operation, provided it be taken and weighed in the presence of the officer, and that the manufacturer immediately deliver a declaration, specifying the weight taken, the weight of the whole, and when put in operation;—taking without notice, declaration, &c. penalty 50l.

Manufacturer thereof, having, according to notice given, taken snuff-work or stalks out of the casks, must proceed to make the same into snuff or stalk-flour, and as soon as finished must deliver a declaration, specifying the weight of each sort, and keep the same separate 24 hours, or until weighed by the officer, on forfeiture of 50l.;—but for Scotch snuff deposited in the locked up room as soon as returned from the mill, an immediate declaration is not required.

Manufacturer thereof, leaving snuff-work or stalks in any cask after weighing part to be ground, must fix a ticket signed by himself and the officer to the cask, specifying the quantity taken out, and the time when, on forfeiture of 50l.

SNUFF, continued.

— Manufacturer thereof, may manufacture Scotch snuff and stalk-flour into brown Scotch, and stalk-flour into rappee, under the rules and regulations for manufacturing snuff in general.

— Manufacturer thereof, may send stalks, snuff-work, or returns, to any entered mill to be there manufactured and dried.

— Manufacturer thereof, having snuff dried at the snuff mill, the officer must weigh the same, and no more is to be specified in the permit than the weight there ascertained:—But by 30 Geo. III, c. 40, the whole quantity to be expressed in the permit, without regard to the weight at the time of drying.

— Manufacturer thereof, may provide a room, being secure, having only one door and sufficient fastenings, for depositing dried Scotch snuff returned directly from the mill, and may lodge the same therein for six months, each making being kept separate;—the room to be locked and sealed by the officer;—not keeping separate, penalty 50 l.—artfully opening the room in the officer's absence, penalty 200 l.

— Manufacturer thereof, intending to have Scotch snuff, on its being returned from the mill, deposited in his locked up room, must give notice in writing, in London six hours, in other city or market town 12, and in other places 24 hours;—the snuff may remain in such room six months without being deemed part of the stock.

— Manufacturer thereof, desirous of taking Scotch snuff out of his locked up room, must give notice in writing, in London six hours, in other city or town 12, and in other places 24 hours; and on taking out such snuff, must deliver a declaration specifying the weight thereof, and of the tobacco, tobacco-stalks, and returns manufactured into the same, and the time when laid down.

— Manufacturer thereof, for every 100 lb. of tobacco manufactured, must be allowed a credit of 115 lb. of rappee snuff;—for every 100 lb. of tobacco and stalks, a credit of 85 lb. of Scotch snuff, or 120 lb. of brown Scotch snuff;—and for every 100 lb. of stalks, a credit of 95 lb. of stalk-flour;—For every 100 lb. of Scotch snuff manufactured with stalk-flour for brown Scotch snuff, a credit of 141 lb.;—for every 100 lb. of stalk-flour manufactured with Scotch snuff for brown Scotch snuff, a credit of 133 lb.;—for every 100 lb. of stalk-flour manufactured for, or added to snuff-work for rappee snuff, a credit of 128 lb.;—and for every 100 lb. of stalk-flour manufactured for, or added to snuff-work for brown Scotch snuff, a credit of 133 lb.

— Manufacturer thereof, on notice to the officer, in London six hours, in other city or town 12, and in other places 24 hours, may liquor or damp snuff perfectly made (but not less than 200 lb.) to the full extent of the credits allowed by law, provided it be weighed and liquored in the presence of the officer.

— Manufacturer thereof, must keep snuff, for which any allowance has been made on account of liquoring, separate from all other snuff; and must, on demand, declare when the allowance was made, and the amount thereof, on forfeiture of 20 l.

— Manufacturer thereof, must keep Scotch snuff, on which any credit is given for increase by the moisture of the air, separate from other snuff;—must shew the same to the officer, and declare when the allowance was made, and the amount thereof, on forfeiture of 20 l.

— Manufacturer thereof, having an increase in his stock above the legal credits, such increase to be deemed brought in without permit, and is forfeited.

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30 Geo. III.	40	19	1134
29 Geo. III.	68	115	1087
30 Geo. III.	40	27	1136
29 Geo. III.	68	115	1087
30 Geo. III.	40	24	1135
29 Geo. III.	68	91	1072
		92	1073
29 Geo. III.	68	91	1072
		95	1075
29 Geo. III.	68	91	1072
		90	1071
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29 Geo. III.	68	98	1076
30 Geo. III.	40	20	1134
30 Geo. III.	40	15	1133
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30 Geo. III.	40	18	1134
29 Geo. III.	68	108	1081
29 Geo. III.	68	98	1076
30 Geo. III.	40	21	1135

SNUFF, *continued.*

	A C T S.			Page.
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Manufacturer thereof, may send snuff of his own manufacture, for sale to any part of the kingdom.	29 Geo. III.	68	121	1090
Manufacturer thereof, having occasion to remove stalk-flour, snuff-work, or snuff from his entered premises, is entitled, on delivering a regular request note, to a permit to protect the same on removal.	29 Geo. III.	68	111	1082
Manufacturer thereof, in his request for permit, must specify the name of the person to whom the goods are to be sent, the sort, and number and weight of the packages, whether to be sent by land or water, and by what mode of conveyance;—and if it be for permit to remove snuff-work to the mill, it must expels for what purpose sent; and if to be returned from the mill, it must specify when received, &c.	29 Geo. III.	68	113	1083
Manufacturer thereof, unless he is also a licensed dealer, is not entitled to a permit for less than two pounds; nor must he send out a less quantity, on forfeiture of 20l.	29 Geo. III.	68	117	1089
Manufacturer thereof, without the limits of the chief office, or the enumerated ports, may send, by permit, tobacco-stalks, stripped from the leaf on his entered premises, to any place within those limits, provided he has no other tobacco-stalks in his custody at the time.	30 Geo. III.	40	26	1136
Manufacturer thereof, taking out permit and not sending away the goods, nor returning the permit within the time limited for removing them out of his stock, forfeits treble value; and the goods also, if on taking the stock there shall not appear a sufficient decrease to answer the permit.	29 Geo. III.	68	116	1087
Manufacturer thereof, or other person counterfeiting or forging, or fraudulently altering or erasing any permit, or knowingly receiving, publishing, or using any counterfeited, forged, false, untrue, altered, or erased permit, forfeits 500 l.	29 Geo. III.	68	125	1093
Manufacturer thereof, must enter every day, in one book, all tobacco-stalks, stalk-flour, snuff-work, and snuff, according to the several denominations, sold or consumed the preceding day, in quantities of two pounds or upwards;—and if he is also a licensed dealer, he must enter in one other book, all sold in quantities under two pounds, on forfeiture of 100 l.	29 Geo. III.	68	104 105	1078 1079
Manufacturer thereof, must, every day, enter in his book for snuff sold in quantities of two pounds or upwards, the gross weight of stalk-flour mixed with snuff, and of the several kinds of snuffs mixed, and the time when;—neglect, penalty 50 l.	29 Geo. III.	68	94	1074
Manufacturer thereof, not to have more than one entry book of each sort in his possession at a time.	29 Geo. III.	68	105	1079
Manufacturer thereof, must leave his entry books open to the inspection of the officer, and, on his request, enter up the quantities sold each day;—must also return such books on oath, in London every six weeks, and in the country every six months, or sooner if filled up,—on forfeiture of 100 l. for refusal, neglect, or false entry.	29 Geo. III.	68	105	1079
Manufacturer thereof, must keep just scales and weights, and permit the officer to use the same, on forfeiture of 100 l. and must also assist with a sufficient number of servants to weigh the stock, on forfeiture of 50 l.	29 Geo. III.	68	99 100	1077 1078
Manufacturer thereof, making use of false scales or weights, or by any art or contrivance hindering the officer from taking a just account, forfeits 200 l. and the false scales and weights.	29 Geo. III.	68	99	1077
Manufacturer thereof, having tobacco-stalks or snuff-work in operation;—officer not authorised to weigh the same in that state, except snuff-work intended to be sent out, or such as is received by permit.	29 Geo. III.	68	101	1078

SNUFF, *continued.*

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Manufacturer thereof, having an increase in stock not legally accounted for, above what the officer found on the last preceding survey, such increase to be deemed brought in without permit, and an equal quantity is forfeited, and the manufacturer incurs a penalty of 20 l.; but five per cent. is to be allowed for increase in Scotch snuff by moisture.	29 Geo. III.	68	107	1080
			108	1081
Manufacturer thereof, removing tobacco or snuff out of his entered premises before weighed by the officer; or concealing the same, forfeits 50 l.	29 Geo. III.	68	109	1081
Manufacturer thereof, or other person, mixing fustick, yellow ebony, touchwood, logwood, or any other wood; or walnut, hop, or other leaves; or any earth, clay, or tobacco-land, with snuff-work, or snuff, forfeits 200 l.	29 Geo. III.	68	93	1073
Manufacturer thereof, or other person, colouring snuff-work or snuff with oaker, under, or other colouring (except water tinged with colour) forfeits 200 l.	29 Geo. III.	68	91	1073
Manufacturer thereof, offering to sale, or having in his entered premises, any fustick, yellow ebony, touchwood, logwood, or other wood; or any walnut, hop, or other leaves; or any earth, clay, or tobacco-land, mixed with snuff;—or any snuff coloured with oaker, umber, or other colouring (except water tinged) forfeits 50 l. and the snuff, wood, leaves, &c.	29 Geo. III.	68	93	1073
Manufacturer thereof, must permit the officer to take a sample of unmanufactured tobacco, tobacco-stalks, snuff-work, snuff, &c. on paying the usual price, if demanded;—obstructing officer, penalty 100 l.	29 Geo. III.	68	101	1078
Manufacturer thereof, not to act as a justice in matters relating to the laws respecting tobacco or snuff.	29 Geo. III.	68	154	1106
Persons found assisting in a private manufactory, may be arrested by any officer of excise, and taken before one justice, who, on oath of one witness, or confession, may convict the party in the penalty of 30 l. and in default of payment, commit him for six months;—second offence 60 l. and in default of payment, one year's imprisonment.	29 Geo. III.	68	91	1073
Sand sifted from snuffs is deemed tobacco-land;—stalks stripped from the leaf are deemed stalks;—stalks laid down for stalk-flour are deemed stalks for stalk-flour;—and, by 30 Geo. III, c. 22, returns of snuff are deemed returns.	29 Geo. III.	68	155	1106
	30 Geo. III.	40	21	1135
DEALER THEREIN, is one who sells tobacco-stalks, stalk-flour, snuff-work, or snuff.	29 Geo. III.	68	155	1106
Dealer therein, must take out, and pay duty for a licence annually;—neglect, 50 l.	29 Geo. III.	68	70	1059
			72	1062
Dealer therein, cannot, by virtue of one licence, carry on business at any other places than those of which entry was made at the time the licence was taken out.	29 Geo. III.	68	74	1062
Dealers therein, being partners, and carrying on business in one house or shop, one licence sufficient.	29 Geo. III.	68	74	1062
Dealer therein, must, three days before he begins, make entry in writing, and at the next office of excise, of all shops or other places, for keeping or selling, on forfeiture of 200 l. and the tobacco and snuff found in any place not entered.	29 Geo. III.	68	59	1056
Dealer therein, (unless a partner) cannot make entry of any shop, or other place, within the house in which the entry of any other such dealer is existing.	29 Geo. III.	68	61	1057
Dealer therein, must cause the words "Dealer in Snuff" to be painted in large legible characters, over the outer door, or in the front of his house, &c. on forfeiture of 50 l.	29 Geo. III.	68	62	1057
Dealer therein, not having made entry at the excise office, having the words "Dealer in Snuff" painted over his door, &c. forfeits 100 l.	29 Geo. III.	68	63	1058
Dealer therein, must permit the officer to enter and take account, at all times by day, (or night with constable);—obstructing, penalty 200 l.	29 Geo. III.	68	91	1075
			140	1104

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A C T S.			
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29 Geo. III.	68	118	1089
29 Geo. III.	68	122	1091
29 Geo. III.	68	122	1091
29 Geo. III.	68	107	1081
29 Geo. III.	68	108	1081
29 Geo. III.	68	111	1082
29 Geo. III.	68	113	1083
29 Geo. III.	68	116	1087
29 Geo. III.	68	125	1093
29 Geo. III.	68	104 105	1078 1079
29 Geo. III.	68	94	1074
29 Geo. III.	68	105	1079
29 Geo. III.	68	105	1079
29 Geo. III.	68	99 100	1077 1078
29 Geo. III.	68	99	1077

Dealer therein, receiving goods without giving notice to the officer, and leaving with him an authentic permit for the same, forfeits the goods, and treble value.

Dealer therein, receiving goods with permit, may return the same within 48 hours after, upon giving 12 hours notice to the officer, specifying the cause of such return, and writing his own name, and the name of the person from whom received, and likewise the words "Returned Snuff," on the package.

Dealer therein, returning goods to the person from whom received, without permit, or otherwise contrary to the statute, forfeits the same, and 50 l.

Dealer therein, having an increase in the weight of Scotch snuff (received by permit from the manufacturer) occasioned by the moisture of the air, and not exceeding five per cent. to be allowed credit for such increase.

Dealer therein, must keep Scotch snuff, on which any credit is given for increase by the moisture of the air, separate from other snuff; must shew the same to the officer, and declare when the allowance was made, and the amount thereof, on forfeiture of 20 l.

Dealer therein, having occasion to remove snuff from his entered premises, is entitled, on delivering a regular request note, to a permit to protect the same.

Dealer therein, in his request note for permit, must specify the name of the person to whom the goods are to be sent, the sort, and number and weight of packages, and whether to be sent by land or water, and by what mode of conveyance.

Dealer therein, taking out permit and not sending away the goods, nor returning the permit within the time limited for removing them out of his stock, forfeits treble value; and the goods also, if on taking stock there shall not appear a sufficient decrease to answer the permit.

Dealer therein, or other person counterfeiting, forging, or fraudulently altering or erasing any permit; or knowingly receiving, publishing, or using any counterfeited, forged, false, untrue, altered, or erased permit, forfeits 500 l.

Dealer therein, must enter every day, in one book, all snuff, &c. (according to the several denominations) sold or consumed the preceding day in quantities of two pounds or upwards, and in another book all sold in quantities under two pounds, on forfeiture of 100 l.

Dealer therein, must, every day, enter in his book, for snuff sold in quantities of two pounds or upwards, the gross weight of stalk-flour mixed with snuff; and of the several kinds of snuff mixed, and the time when;—neglect, penalty 50 l.

Dealer therein, not to have more than one entry book of each sort in his possession at a time.

Dealer therein, must leave his entry books open to the inspection of the officer, and on his request enter up the quantities sold each day; and must also return such books on oath, in London every six weeks, and in the country every six months, or sooner if filled up, on forfeiture of 100 l. for refusal, neglect, or false entry.

Dealer therein, must keep just scales and weights, and permit the officer to use the same, on forfeiture of 100 l.; and must also assist with a sufficient number of servants to weigh the stock, on forfeiture of 50 l.

Dealer therein, making use of false scales or weights; or by any art or contrivance hindering the officer from taking a just account, forfeits 200 l. and the false scales and weights.

SNUFF, *continued.*

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Dealer therein, having an increase in stock not legally accounted for, above what the officer found on the last preceding survey, such increase to be deemed brought in without permit, and an equal quantity is forfeited, and the dealer forfeits 20 l.;—but five per cent. is to be allowed to the first buyer of Scotch snuff for increase by the moisture of the air.	29 Geo. III.	68	106 107 108	1080 1081 1081
Dealer therein, must permit the officer to take a sample of snuff, &c. on paying the usual price for the same;—obstructing, penalty 100 l.	29 Geo. III.	68	103	1078
Dealer therein, offering to sale, or having in his entered premises any fustick, yellow ebony, touchwood, logwood, or other wood; or any walnut, hop, or other leaves; or any earth, clay, or tobacco sand, mixed with snuff; or snuff coloured with oaker, umber, or other colouring (except water tinged) forfeits 50 l. and the snuff, wood, leaves, &c.	29 Geo. III.	68	93	1073
Dealer therein, not to act as a justice in matters relating to the laws respecting tobacco or snuff.	29 Geo. III.	68	154	1106
All snuff-work removed, except from the entered premises to the mill to be ground, whether with or without permit, is forfeited, with the cattle, carriages, boats, &c. employed in removing the same.	30 Geo. III.	40	29	1137
And stalk-flour, ground at any mill, not to be removed with or without permit to any place except to the premises of the manufacturer from whom sent, nor in any quantity less than 200 lb. or the whole quantity sent, on forfeiture thereof, with the cattle, carriages, boats, &c. employed in removing the same.	29 Geo. III.	68	114	1085
Of two pounds or upwards, and stalk-flour or snuff-work exceeding 200 lb. found removing without permit, is forfeited, with the cattle, carriages, boats, and barges, employed in removing the same.	29 Geo. III.	68	110	1081
Not being received into the stock of the person to whom sent within the time limited in the permit, to be considered as removed without permit.	29 Geo. III.	68	112	1082
Removed under a description not conformable to law, or under a false description, is forfeited, together with the cattle, carriages, boats, and barges, used in the removal thereof.	29 Geo. III.	68	113	1083
Removed under colour of permit and seized;—in case of dispute or action, the proof that it is the same as mentioned in the permit to lie on the claimer, by the oaths of two credible and experienced persons.	29 Geo. III.	68	113	1083
Above two pounds; or any quantity of snuff-work, stalks, or stalk-flour, found removing at any hour but between seven in the morning and five in the evening from the 29th September to 25th March, or between five in the morning and seven in the evening the other part of the year, except in a known stage coach or waggon usually travelling, or in a ship or vessel usually navigated, out of those hours, is forfeited, whether with or without permit, with the cattle, carriages, and boats; employed in removing the same.	29 Geo. III.	68	123	1091
Snuff-work, or stalk-flour, removed from without to within the limits of the chief office; or from without the enumerated ports to within those ports or within two miles thereof, with or without permit, is forfeited, with the cattle, carriages, boats, &c.; but not to extend to snuff, or stalk-flour, returned from the mill to the manufacturer from whom sent; nor to snuff regularly returned under the legal rules, to the person from whom sent;—and snuff may be sent for sale by the manufacturer to any part of the kingdom.	29 Geo. III.	68	119 120 121 122	1089 1090 1090 1091
May be seized on board ship within the limits of any port, or within four leagues of the coast, by officer of excise.	29 Geo. III.	68	148	1104

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SNUFF, continued.				
And tobacco, taken together, exceeding 100 lb. or stalks, stalk-flour, or snuff-work, found on board any ship or vessel at anchor, or hovering within four leagues of the coast (unless by distress of weather) is forfeited, together with the vessel, tackle, &c.	29 Geo. III.	68	12	1034
Suspected to be fraudulently deposited or concealed, may, by day (or night with constable) be searched for and seized under a warrant from two commissioners in London, or one justice in the country;—obstructing, penalty 100l.	29 Geo. III.	68	153	1105
Snuff-work, or stalk-flour, offered for sale by persons not having permit; or by hawker, pedlar, &c. though with permit, is forfeited, and may be seized by the party to whom offered, and the seller may be taken before a justice, to be committed and prosecuted for the offence;—party seizing to be rewarded as an officer.	29 Geo. III.	68	124	1092
Rescuing thereof, after seized, or endeavouring so to do, penalty 200l.	29 Geo. III.	68	149	1104
Seized by officers of the customs;—notice thereof must be given to the excise within 24 hours.	29 Geo. III.	68	147	1103
Seized by officers of the customs, if afterwards removed without an excise permit, it may be resealed.	29 Geo. III.	68	147	1103
Seized, must, after condemnation and before sold or destroyed, be deposited in the established warehouse at the nearest enumerated port.	29 Geo. III.	68	140	1099
Seizures thereof, deposited in the established warehouses, to be subject to the examination of the officers of the customs and excise.	29 Geo. III.	68	142	1102
Seized and condemned, and which cannot be sold (if foreign) for a sum equal to the duties; or (if British) for 15d. a pound, must be burnt and destroyed.	29 Geo. III.	68	140	1099
All snuff-work, stalks, and stalk-flour, seized and condemned, must be burnt and destroyed.	29 Geo. III.	68	140	1099
Kiln for burning thereof, to be provided by the commissioners of the customs at the respective warehouses.	29 Geo. III.	68	143	1102
Seized and condemned;—if sold, the officer to be rewarded with a moiety of the net produce; if burnt, to be rewarded, not exceeding 3d. per pound;—but if the officer do not seize the ship, vessel, cattle, and carriage employed in removing the same, and also discover the persons concerned, so that they may be convicted, he is to have only one fourth of the produce, if sold, or to be rewarded, not exceeding three halfpence per pound, if burnt.	29 Geo. III.	68	140 141	1099 1101
Saved from any ship, wrecked, stranded, or in distress, must be lodged in the nearest warehouse, and be subject to the same rules and regulations as other snuff.	29 Geo. III.	68	58	1056
Assaulting or obstructing officer in the execution of his duty, penalty 200l.	29 Geo. III.	68	149	1104
Bribing, or offering to bribe officer to act contrary to his duty, or to connive at fraud, penalty 500l.	29 Geo. III.	68	150	1104
SOFT SOPE, vide SOPE.				
SOLICITOR of EXCISE.				
Must sign notice, to be fixed up at the Royal Exchange, of the time for hearing information in London for condemning unclaimed seizures of canals, sope, or starch.	23 Geo. II.	21	33	385
Must sign notice, to be fixed up at the Royal Exchange, of the time for hearing informations in London for condemning unclaimed seizures of spirits.	6 Geo. I.	21	21	232
May name persons to execute capias or other process;—but sheriff not answerable in such case for escapes.	9 Geo. II.	35	32 33	329 330
SOPE.				
Maker thereof, within the limits of the head office of excise, must occupy a tenement of 10l. per annum, and pay to parish rates;—and in the country must pay to church and poor; otherwise entry void.	17 Geo. III.	52	1	617

SOPE, *continued.*

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—	Maker thereof, must take out and pay duty for a licence annually, on forfeiture of 20 l.	24 Geo. III.	41	6	771
—	Maker thereof, cannot by virtue of one licence carry on business in any other houses or places than those in which it was carried on at the time the licence was taken out.	24 Geo. III.	41	7	772
—	Makers thereof, being partners, and carrying on business in one house or place, one licence sufficient.	24 Geo. III.	41	8	773
—	Maker thereof, must not use any workhouse, or other place, nor erect or alter any copper, furnace, or other utensil, for making or keeping sope, without first giving notice thereof in writing, and of his name, at the next office of excise, on forfeiture of 50 l. and the sope and materials.	24 Geo. III.	41	8	774
—	Maker thereof, must permit officer by day (or night with constable) to enter and take account;—obstructing, penalty 20 l.:—By 24 Geo. III, c. 48, officer may enter by day or night without constable;—obstructing, penalty 50 l.	10 Q. Ann.	19	5	143
—	Maker of hard sope;—when any copper, utensil, or furnace door is secured, must permit supervisor, or other superior officer, between five and eleven, to enter and open and examine the same;—obstructing, penalty 100 l.	10 Q. Ann.	19	19	147
—	Maker of hard sope, must give notice in writing, and at the next office of excise, of all frames for cleansing, on forfeiture of 20 l.	10 Q. Ann.	19	12	145
—	Maker of hard sope, must not make use of any frame for cleansing, till marked and numbered by direction of the supervisor or surveyor, on forfeiture of 20 l.	10 Q. Ann.	19	15	146
—	Maker thereof, must not have any under ground or private pipe, by which sope or materials may be conveyed from the copper, or other utensil, on forfeiture of 200 l.; but may use pipes above ground, and open to view, for conveying sope from the copper to the entered frames.	24 Geo. III.	48	7	794
—	Maker thereof, must not have any pipe, or other conveyance, to or from any copper or pan, except one moveable pump for taking out the spent lees; such pump to be taken out of the copper or pan before locked down, on forfeiture of 500 l.	24 Geo. III.	48	10	796
—	Maker thereof, having a hole in any copper or boiling utensil, not before known, unless proved to be by accident since officer's last survey, is liable to the penalties for concealing.	17 Geo. III.	52	9	620
—	Maker thereof, must not have any cock or hole in the curb, the bottom, or the cover of his copper, (except holes of one-eighth of an inch diameter in the cover) nor any part of the curb moveable, on forfeiture of 500 l.	5 Geo. III.	43	17	515
—	Maker of hard sope must, at his own expence, provide sufficient covers to his coppers, pans, and other utensils, and permit the officer to lock and seal the same as soon as the fire is drawn, when any thing of a sopy quality is left therein:—By 32 Geo. III, c. 21, extended to makers of sope of all kinds whatever.	5 Geo. III.	43	17	515
—	Maker of hard sope presuming to make before he has provided sufficient covers to his coppers, pans, &c. or refusing to pay for locks and keys, or artfully opening such utensils, or wilfully damaging the locks or seals, forfeits 20 l.:—By 32 Geo. III, c. 21, extended to makers of sope of all kinds whatever.	17 Geo. III.	52	10	620
—	Maker of hard sope must pay for locks, keys, and fastenings, to be provided for the furnace doors of his coppers, pans, &c. and must permit the officer to lock and secure the same as soon as the fire is drawn, on forfeiture of 50 l.:—By 32 Geo. III, c. 21, extended to all sope makers whatever.	17 Geo. III.	52	13	621
		24 Geo. III.	48	8	795
		5 Geo. III.	43	15	514
		28 Geo. III.	37	13	992
		32 Geo. III.	21	1	1153
		5 Geo. III.	43	15	514
		28 Geo. III.	37	13	992
		32 Geo. III.	21	1	1153
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32 Geo. III.	21	1	1153
12 Geo. III.	46	7	572
24 Geo. III.	48	9	795
32 Geo. III.	21	1	1153
24 Geo. III.	48	12	797
10 Q. Ann.	19	7	144
11 Geo. I.	30	33 35	279
11 Geo. I.	30	34	279
5 Geo. III.	43	15 16	514 515
24 Geo. III.	48	9	795
28 Geo. III.	37	13	992
32 Geo. III.	21	1	1153
17 Geo. III.	52	8	619
24 Geo. III.	48	9	795
32 Geo. III.	21	1	1153
24 Geo. III.	48	9	795
32 Geo. III.	21	1	1153
10 Q. Ann.	19	13	146
24 Geo. III.	48	11	796
10 Geo. III.	44	1	569
28 Geo. III.	37	15	993
26 Geo. III.	77	8	916
24 Geo. III.	48	13	797
27 Geo. III.	31	19	972
10 Q. Ann.	19	14 15	146
24 Geo. III.	48	11 10	796
10 Q. Ann.	19	14	146

Maker of hard sope must pay for locks, keys, and fastenings; provided for his coppers, and furnace and ash-hole doors, and must permit the officer to lock and secure the same at all times, except when at work, or opened for repairing, or for the inspection of an officer:—By 32 *Geo. III.*, c. 21, extended to makers of sope of all kinds whatever.

Maker of hard sope artfully opening any copper or pan, or furnace or ash-hole door, or wilfully breaking or damaging the locks or seals, forfeits 100*l.*:—By 32 *Geo. III.*, c. 21, extended to makers of sope of all kinds whatever.

Maker thereof, must give 12 hours notice in writing, in London, in the country 24 hours, before he begins to charge his copper with materials for making sope, on forfeiture of 100*l.*

Maker thereof, must not charge his copper or pan, nor fill out sope from the same, between ten at night and five in the morning, without notice to the officer, on forfeiture of 20*l.*

Maker thereof, not to begin a making of sope without giving previous notice, in writing, to the officer, in London 12 hours, in the country 24 hours, on forfeiture of 50*l.*

Maker thereof, putting lees or lye into the copper or utensil commonly used for making, is deemed to have made a beginning.

Maker of hard sope, desirous of lighting a fire under his copper, pan, &c. must give 12 hours notice in London, and 24 in the country, on forfeiture of 20*l.*:—By 32 *Geo. III.*, c. 21, extended to makers of sope of all kinds whatever.

Maker of hard sope desirous of opening the furnace door of his copper, pan, &c. must give 12 hours notice in London, and 24 in the country:—By 32 *Geo. III.*, c. 21, extended to makers of sope of all kinds whatever.

Maker of hard sope desirous of opening his copper, pan, or other utensil, or furnace or ash-hole door, must give 12 hours notice in London, and 24 in the country:—By 32 *Geo. III.*, c. 21, extended to makers of sope of all kinds whatever.

Maker thereof, must keep just scales and weights, and permit and assist the officer to use them for weighing his sope, on forfeiture of 10*l.*

Maker thereof, must provide proper scales and weights, and permit and assist the officer to use the same in weighing his tallow, oil, rosin, grease, and other materials, on forfeiture of 20*l.*

Maker thereof, fraudulently using unjust or insufficient weights or scales in weighing his stock, forfeits 100*l.*:—By 28 *Geo. III.*, c. 37, false scales and weights are also forfeited, and may be seized.

Maker thereof, putting any substance into his stock to be weighed, whereby the officer may be prevented from taking a true account; or forcibly obstructing, or using any art or contrivance to prevent or impede the officer in taking a true account, forfeits 100*l.*

Maker thereof, before charging with rosin, tallow, grease, or other materials, must weigh, and put the same into the copper in the officer's presence:—By 27 *Geo. III.*, c. 31, on request of officer, and refusing in such case, penalty 50*l.*

Maker thereof, must permit officer to take account of oil, tallow, ashes, or other materials, either by gaging, weighing, or otherwise;—obstructing, penalty 20*l.*:—By 24 *Geo. III.*, c. 48, penalty 50*l.*

Maker thereof, not giving satisfactory account of oil, tallow, or other materials missing, is chargeable in the proportion of 256 lbs. of sope for every 14 gallons of ingredients, besides lees.

SOPE, *continued.*

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— Maker thereof, not giving satisfactory account of materials milling, is chargeable in the proportion of 20 cwt. of hard sope for every 14 cwt. or 210 gallons of oil; for every 13 cwt. of rendered tallow, or for every 13 cwt. and two quarters of kitchen-stuff;—and in the proportion of 20 cwt. of yellow, brown, or rosin sope, for every 14 cwt. of tallow, rosin, or oil.	24 Geo. III.	48	11	796
— Maker thereof, producing in the frames a less quantity than in the proportion of 20 cwt. of hard sope for every 14 cwt. of oil, or 13 cwt. of rendered tallow, or 13 cwt. and two quarters of kitchen-stuff;—or than 20 cwt. of yellow, brown, or rosin sope, for every 14 cwt. of tallow, rosin, or oil, put into the copper;—is to be charged according to such proportions;—but eight pounds of rough fat to be deemed equal to seven pounds of tallow;—and five pounds of rough kitchen grease to four pounds of clean kitchen grease.	24 Geo. III.	48	11 13	796 797
— Maker thereof, must not use any syphon, crane, or trinket, but must take the ingredients out of his copper by a pump or ladle only, on forfeiture of 500 l.	24 Geo. III.	48	8	795
— Maker thereof, must put his sope into barrels, half barrels, firkins and half firkins, containing 256, 128, 64, and 32 pounds, on forfeiture of 5 l.:—By 10 Q. Ann. c. 26, not to extend to hard or ball sope.	10 Q. Ann.	19	8	144
	10 Q. Ann.	26	111	183
— Maker of soft sope, filling the same into casks less than barrels, half barrels, firkins, and half firkins, forfeits the same and 5 l.	12 Q. Ann.	9	19	202
— Maker of hard sope must use square or oblong frames for cleansing, which must not exceed 45 inches long, nor 15 broad, the bottom, sides, and ends of which, must be of the thickness of two inches at least, on forfeiture of 20 l.	5 Geo. III.	43	17	515
— Maker thereof, to be allowed the duty for stale or rotten sope, or cuttings thereof, put into the copper in presence of officer, to be refreshed.	10 Q. Ann.	19	28	148
— Maker thereof, not to be allowed the duty for stale or rotten sope, or cuttings, unless he give the officer previous notice of returning the same in the copper; in London 12, in the country 24 hours.	11 Geo. I.	30	36 37	280
— Maker thereof, claiming or taking any allowance for stale or rotten sope falsely certified by officer, forfeits 10 s. per pound.	11 Geo. I.	30	38	281
— Maker thereof, not to be allowed the duty for hard sope, whether stale, rotten, or otherwise, put into the copper to be refreshed.	5 Geo. III.	43	14	512
— Maker thereof, not allowed to return hard sope into the copper after framed, without being again charged with the duty.	5 Geo. III.	43	18	516
— Maker thereof, to be allowed one pound in every ten pounds of hard sope, as a compensation for all waste, loss, or damage.	5 Geo. III.	43	14	512
— Maker thereof, must perfectly cleanse his copper, or other boiling utensil, once in every lunar month; and must give the officer three days notice thereof, that he may attend and examine the same;—neglect, or obstructing, penalty 50 l.	17 Geo. III.	52	14	621
— Maker thereof, must keep sope of which an account has been taken, separate from sope of which no account has been taken, on forfeiture of 5 l.	10 Q. Ann.	19	17	147
— Maker thereof, fraudulently concealing sope, or materials, forfeits 20 l.:—By 1 Geo. I. c. 36, penalty 500 l. and the sope forfeited.	10 Q. Ann.	19	18	147
	1 Geo. I.	36	14	211
— Maker thereof, removing or sending away sope before account taken by officer, without 24 hours notice in London, and two days in the country, forfeits 20 l.	10 Q. Ann.	19	16	146

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Maker thereof, or other, knowingly buying, receiving, or having sope in custody, removed from the place where made before the duty is charged (except condemned) forfeits treble value and the sope.	26 Geo. III.	77	10 11	917 918
Maker thereof, not to sell hard sope but in the shape of cakes or bars, or what is called ball sope; and must return scraps and parings into the copper, in the presence of the officer, as soon as the sope of each boiling is cut up, on forfeiture of 100 l.:—By 28 Geo. III, c. 37, scraps or parings sold, sent out, or found removing or removed, are forfeited; and the maker sending out forfeits 100 l.	24 Geo. III. 28 Geo. III.	48 37	14 14	797 992
Maker thereof, must permit officer in day-time, on request, and with constable, to break ground or partition in sope-house, or premises adjoining, to search for and follow private pipes or conveyances;—not succeeding, officer must make satisfaction according to the judgement of two of the next justices;—obstructing, penalty 100 l.	17 Geo. III.	52	11 12	620 621
Maker thereof, keeping sope, oil, tallow, or other materials, in a private workhouse, &c. of which no entry has been made, or notice given, forfeits the same, together with all private coppers, and other utensils.	10 Q. Ann.	19	19	147
Maker thereof, entitled to a copy of the officer's return.	10 Q. Ann.	19	12	145
Maker thereof, or his chief workman, must make entry in writing, and on oath, monthly in London, and every six weeks in the country, of all sope, specifying the quantity made at each boiling, on forfeiture of 50 l.:—By 17 Geo. III, c. 52, entry must be made both in London and the country weekly.	10 Q. Ann. 17 Geo. III.	19 52	9 3	144 618
Maker thereof, not obliged to go further than the next market town to make entry.	10 Q. Ann. 17 Geo. III.	19 52	10 5	145 619
Maker thereof, in London, must pay the duty within four, in the country within six weeks after he has, or ought to have made entry, on forfeiture of double duty:—By 17 Geo. III, c. 52, the duty to be paid both in London and the country within one week after entry is made.	10 Q. Ann. 17 Geo. III.	19 52	11 4	145 619
And materials and utensils in the custody of sope maker, or other person in trust for him, liable for duties and penalties.	10 Q. Ann. 28 Geo. III.	19 37	20 21	147 996
Suspected to be privately making, or fraudulently lodged or concealed, may, by day (or night with constable) be searched for and seized under a warrant from one commissioner, or one justice.	5 Geo. III.	43	20	516
Suspected to be fraudulently concealed in entered or unentered place, may, by day (or night with constable) be searched for and seized under a warrant of two commissioners in London, or one justice in the country;—obstructing, penalty 100 l.	23 Geo. II.	21	34	386
Found privately making, or fraudulently lodged or concealed, and seized under the authority of a search warrant, subjects the party in whose custody found to the penalty of 100 l. unless it be made appear that the duty has been paid.	5 Geo. III.	43	20	516
Clandestine maker thereof, summons directed to him by his right or assumed name, and left at the place where discovery made, is sufficient.	5 Geo. III.	43	19	516
Suspected to have been privately made, clandestinely imported, or fraudulently reloaded, if found on board ship, or carrying in any waggon or other carriage, may be seized, and is forfeited with 5 l. per cwt. unless the duty is proved to have been paid or secured.	23 Geo. II.	21	30	384
Seized, as being unlawfully imported, reloaded, or clandestinely made, and not claimed in 20 days; if in London, notice of the time of hearing, signed by the solicitor, must be fixed up at the Royal Exchange;—if in the country, notice to be proclaimed at the next market town, on the next market day after the expiration of the 20 days.	23 Geo. II.	21	33	385

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— Maker thereof, obstructing officer in the execution of his duty, penalty 20 <i>l</i> .	10 Q. Ann.	19	15	146
— Carried coastwise without a regular cocquet, is forfeited, and may be seized by officers of excise.	23 Geo. II.	21	29	384
— For which all the duties have been paid, being exported to foreign parts from the lawful quays, in lawful hours, and under the prescribed rules and regulations, is entitled to a drawback of the duty.	25 Geo. III.	74	11 12	819
— No entry thereof for exportation, to be allowed, nor any debenture made out, but in the name of the real owner, unless a corporation or company trading by joint stock; or that the owner do not reside at the port of exportation, and in those cases an agent may be employed.	26 Geo. III.	40	18	841
— Intended for exportation, 12 hours notice must be given in London, and 24 in the country, of the time and place of packing, and must be packed in the presence of an officer, who is to take account thereof, fasten and seal the package, and make a return of the quantity to the shipping officer at the port of exportation.	25 Geo. III.	74	12 13	819 820
— Opening the package, or wilfully destroying or defacing the seal after packed for exportation, and secured by the officer, penalty 20 <i>l</i> .	25 Geo. III.	74	12	819
— Intended for exportation, may be opened and examined at the port of exportation by the officer attending the shipping.	25 Geo. III.	74	14	821
— Before shipped, the exporter must give security for the due exportation thereof, in treble the value of the duty to be drawn back.	25 Geo. III.	74	13	820
— Before shipped for exportation, the exporter thereof must give the officer six hours notice of the time and place, that he may attend the shipping.	25 Geo. III.	74	13	820
— Not to be carried, or put on board ship for exportation but by the officers of the revenue, or persons licensed by the commissioners of the customs.	26 Geo. III.	40	20	842
— The exporter thereof, or his clerk or manager, must make oath that he believes the duties have been fully paid, and that it is the same as mentioned in the account sent by the packing to the shipping officer.	25 Geo. III.	74	13	820
— On the exportation thereof, unless where an agent can lawfully be employed, the owner must make oath to his property, and that the goods have been fairly exported and not reloaded;— and if he has not a right to the drawback, he must acknowledge in writing, at the time of passing his entry, whose property it is:—By 27 Geo. III, c. 31, oath may be administered by the officers of excise.	26 Geo. III.	40	18	841
— Exported to <i>Guernsey</i> or <i>Jersey</i> , no drawback to be allowed until a certificate is produced from the proper officer of the customs, of the due landing thereof.	27 Geo. III.	31	25	975
— Exporter thereof, one month after the regular exportation, to have a certificate or debenture, entitling him to the amount of the drawback.	26 Geo. III.	40	19	842
— Relanded after shipped for exportation upon drawback, is forfeited, with the vessels, boats, horses, and carriages, employed in landing or removing the same, together with 5 <i>l</i> . per cwt.	25 Geo. III.	74	13	820
— Unshipped, landed, or put into any other ship or vessel in Great Britain (unless through unavoidable accident) after shipped, and security given or tendered for the exportation thereof, is forfeited, over and above the penalty of the bond.	23 Geo. II.	21	31	385
— Foreign, not to be imported from beyond the seas in any package containing less than 224 <i>lb</i> . nor unless stowed openly in the hold of the ship, on forfeiture thereof, and of 5 <i>l</i> . by the master.	25 Geo. III.	74	15	821
	23 Geo. II.	21	27	383

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12 Q. Ann.	9	17		200
		16		200
			1	733
23 Geo. III.	77	2		735
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23 Geo. III.	77	5		736
23 Geo. III.	77	2		735
10 Q. Ann.	19	30		149
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12 Q. Ann.	9	17		201
23 Geo. III.	77	6		736
14 Geo. III.	73	15		596
12,13 W. III.	11	20		97
5 Geo. I.	11	1		220
6 Geo. I.	21	29		236
8 Geo. I.	18	1		238
3 Geo. III.	22	5		493
5 Geo. III.	43	27		523
6 Geo. III.	46	9		540

Foreign, unshipped to be landed before entry made, and duty paid, is forfeited, together with the boats, vessels, horses, carriages, &c. and 5 l. per cwt.

Foreign, illegally imported, may be seized on ship-board by officers of excise.

Foreign, unlawfully imported or reloaded, if knowingly kept, harboured, or concealed, is forfeited, and the party concerned forfeits 50 l. per cwt.

Penalty for importing the same unlawfully, may be stopped by the master out of the mariners wages, if it appear they shipped the same without the master's privity.

Upon what affidavit, and on what conditions, a proportion of the duty is to be paid for such as is consumed in certain branches of the woollen manufacture.

Upon what affidavit, and what conditions, a proportion of the duty is to be paid for such as is consumed in whitening new linen in the piece for sale.

Upon what affidavit, and on what conditions, a proportion of the duty is to be paid for such as is consumed in preparing and finishing manufactures from flax and cotton for sale.

No manufacturer of cotton or linen entitled to the allowance out of the duty on sope, unless he enter his name and abode with the collector of excise, one year before he makes any claim.

Manufacturer of linen or cotton intending to claim an allowance of the duty on sope, must keep a book, and enter therein the quantity used each week, which book must lie open to the officer of excise, and be returned to the collector, on oath, annually.

Fees to be taken for paying the allowance of duty, or administering the oath in respect to sope used in the woollen manufacture, not to exceed 4 d. and 4 d. on forfeiture of treble damages.

Fees to be taken for paying the allowance of duty, or administering the oath in respect to whitening new linen, not to exceed 4 d. on forfeiture of treble damages.

Fees to be taken for paying the allowance of duty, or administering the oath in respect to manufactures from flax and cotton, not to exceed 6 d. on forfeiture of treble damages.

Foreign, consumed in the woollen or linen manufacture, to have no greater drawback or allowance than sope made in England.

SPIRITS, *vide also* DISTILLER, RECTIFIER, RETAILER of SPIRITS, RUM, SMUGGLER.

Foreign, imported in any ship not exceeding 15 tons burthen (except for the seamen, not more than one gallon each) are forfeited:—By 5 Geo. I, c. 11, the ship or vessel is also forfeited.

Imported in any ship or vessel of 30 tons or under (except for the use of the seamen, not exceeding one gallon each) are forfeited, or the value, together with the vessel, furniture, &c.

Imported in any ship or vessel of 40 tons or under (except for the seamen, not exceeding two gallons each) are forfeited, or the value, together with the vessel and furniture, &c.

Imported in any ship or vessel of 50 tons or under (except for the seamen, not exceeding two gallons each) are forfeited, or the value, together with the vessel, tackle, &c.

Imported in any ship or vessel of not more than 100 tons burthen (except for the seamen, not exceeding two gallons each) are forfeited, or the value, together with the vessel, tackle, &c.:—But by 6 Geo. III, c. 46, British plantation rum may be imported in ships of 70 tons burthen.

SPIRITS, *continued.*

	A C T S.			
	Y. & R.	Y.	R.	Y.
Imported from any part of Europe in casks containing less than 60 gallons (except two gallons for each seaman) are forfeited, together with the ship, furniture, &c.; but not to extend to spirits shipped as stores on board King's ships or transports.	4, 5 W. & M.	5	8	63
Foreign, called Geneva, not to be imported in casks containing less than 60 gallons (except for the seamen, not exceeding two gallons each) on forfeiture thereof.	19 Geo. III.	69	1	650
Foreign (arrack and British plantation rum excepted, not to be imported in any cask of less than 100 gallons, unless for the seamen, not exceeding two gallons each) on forfeiture of the spirits, ship, tackle, &c.	5 Geo. III.	43	28	524
Foreign, not to be imported stronger than one to nine over hydrometer proof, on forfeiture thereof,—but British plantation rum is excepted.	26 Geo. III.	73	59	904
Foreign, must be entered or reported as soon as the ship arrives, on forfeiture of 100 l.:—By 26 Geo. II, c. 40, report must be made within 24 hours after the ship's arrival.	26 Geo. III.	73	60	905
Foreign imported, the report thereof must specify the number of casks and packages, and the particular numbers and marks on, and liquors contained in each, on forfeiture thereof.	13, 14 Car. II.	11	2	33
Foreign, the duty thereon must be paid in ready money on entry, and before landed.	26 Geo. III.	40	11	837
Foreign, landed before entry made and duty paid, are forfeited or the value:—By 1 Q. Ann. c. 14, if French brandy, it is forfeited and double value.	31 Geo. II.	36	7	430
Foreign, must be entered with the collector of excise, and landed, and (except plantation rum) duty must be paid within 30 days after reported, on forfeiture of the liquors, casks, &c.	12 Car. II.	23	14	17
Unshipped or landed before the duties are paid, are forfeited,—and the persons assisting, or to whose hands the same shall knowingly come, forfeit treble value.	12 Car. II.	24	28	23
Imported in casks of less than 60 gallons, not to be entered or reported for exportation, nor exported.	15 Car. II.	11	17	42
Foreign, exceeding 60 gallons, not to be brought within the limits of the chief office by one permit or one conveyance at the same time, except by the way of Gravesend in the ordinary course of commerce, on forfeiture thereof.	1 Q. Ann.	14	2	99
Foreign imported, officer may before gaging take a sample, not exceeding half a pint, out of each cask, without paying for the same.	31 Geo. II.	36	5	429
Foreign imported, the proprietor or his agent may take a sample thereof, not exceeding half a pint, in presence of officer, and while on ship-board, and may land such sample free of duty.		6		430
Foreign imported,—officer may take samples thereof, not exceeding one quart out of each cask, paying at the rate of 16 s. per gallon.	8 Q. Ann.	7	17	108
To be deemed of the degree of strength denoted by Clark's hydrometer.	27 Geo. III.	31	9	969
Liable to forfeiture, may be seized on board ship by officers of excise.	28 Geo. II.	21	1	415
Foreign or British, forfeited by any law whatever, may be seized by officer of customs or excise, or by persons deputed by the treasury, or his Majesty's commission.	26 Geo. III.	73	58	904
Liable to forfeiture, found on board any ship (except brandy in transports for troops) coming from any part of Europe, and lying at anchor, or hovering within two leagues of the coast, the ship, if not above 200 tons burthen, is forfeited, with furniture, &c.	32 Geo. II.	29	1	438
	32 Geo. II.	29	1	438
	31 Geo. II.	36	8	430
	27 Geo. III.	31	17	971
	11 Geo. I.	30	1	265
	8 Geo. I.	18	24	246
	19 Geo. III.	69	2	650
		4		651

SPIRITS, *continued.*

	A C T S.			
	YEAR & REIGN.	Cha.	Sect.	Page.
In casks less than 60 gallons (except two gallons for each seaman) found on board any ship from foreign parts, at anchor, or hovering within the limits of any port, or within two leagues of the shore, and not proceeding on her voyage, unless prevented by distress of weather, are forfeited, or the value.	9 Geo. II.	35	22	326
In casks of less than 60 gallons (except two gallons for each seaman) found on board any ship or vessel at anchor, or hovering within four leagues of the coast (unless by distress of weather) are forfeited, and treble value.	24 Geo. III.	47	1 3	777 778
Above 100 gallons, found in casks under 60 gallons, on board any ship arriving from foreign parts (except two gallons for each seaman) subjects the master to the forfeiture of 300 l. for which he may be arrested, taken before a justice, and compelled to enter into a recognizance to appear in the exchequer within four days after the next term;—refusing to be bound may be committed to gaol:—By 26 Geo. III, c. 77, recognizance to be by himself, and one other sufficient surety.	19 Geo. III. 26 Geo. III.	69 77	7 9	652 916
Unshipped or unshipping, to be laid on land, the persons assisting therein may be arrested by any officer of customs or excise, and taken before a justice, who may commit the offenders to gaol, to be tried at the next quarter sessions.	19 Geo. III.	69	8	653
Assaulting, or obstructing officer in seizing, or rescuing, staving, destroying, or damaging the spirits, or the package, after seized, persons so offending may be arrested, taken before one justice, and committed for trial at the next quarter sessions.	19 Geo. III.	69	10	654
Person convicted at the quarter sessions of assisting in fraudulently unshipping spirits,—of assaulting or obstructing officer in seizing, or of rescuing, destroying, or damaging the same after seizure, may be committed to hard labour in the house of correction for not more than three, nor less than one year, unless approved as fit to serve his Majesty, in which case he may be a judged and delivered to serve as a soldier or sailor.	19 Geo. III.	69	8 10 12 13	653 654 654 654
Above five gallons found laden on horse or cart without permit, and in the custody of two or more persons passing armed or disguised within five miles of the sea, or navigable river, is forfeited, with the furniture of the horse or cart, and also the arms, &c. and the persons are liable to transportation as felons.	9 Geo. II.	35	13 14	322 323
Foreign, above five gallons, without permit, laden on horse or carriage, accompanied by two or more persons armed or disguised;—such persons may be arrested by any officer of the customs or excise, and taken before one justice, who may commit the offenders for trial at the next quarter sessions.	19 Geo. III.	69	9	653
Person convicted at the quarter sessions of travelling in company with two or more armed or disguised, with horse or carriage laden with more than five gallons of spirits without permit, may be committed to hard labour in the house of correction for not less than one, nor more than three years; unless approved as fit to serve his Majesty, in which case such offender may be adjudged and delivered to serve as a soldier or sailor.	19 Geo. III.	69	9 12 13	653 654 654
Of any kind, exceeding one gallon, removing by land or water without permit, are forfeited, with casks.	6 Geo. I.	21	17	230
British, removing without permit, subjects the cattle, carriages, or boats, employed in conveying the same, to forfeiture.	23 Geo. III.	70	15	726
British, removed coastwise without certificate or permit, are forfeited.	3 Geo. I.	4	17	215
Found removing without permit, and also the cattle, carriage, and vessel employed in removing the same, may be seized by officers of the customs, as well as by the officers of excise.	24 Geo. III.	47	29	787

SPIRITS, *continued.*

	A C T S.			
	YEAR & REIGN.	Ch.	Sec.	£. s. d.
Foreign (unless in casks of 60 gallons or upwards) found removing at any hour, except between seven in the morning and five in the evening in winter, or between five in the morning and seven in the evening in summer, unless in a known stage or waggon usually travelling in the night, are forfeited, whether with or without permit, together with the cattle and carriage employed in removing the same.	23 Geo. III.	70	6	722
Permits for the removal thereof, must express the time they are to be in force, as well for removing out of the flock of the person from whom, as delivering into the flock of the person to whom sent.	21 Geo. III.	55	27	697
Not being received into the flock of the person to whom sent within the time limited in the permit, to be considered as removed without permit; but on proof of unavoidable delay, the court before whom the matter is brought, may restore the goods.	21 Geo. III.	55	27 28	697 698
Raw British spirits removed by permit;—the permit must express, whether the person from whom sent is a dealer or maker, or rectifier, or maker and rectifier, or a dealer in spirits.	26 Geo. III.	73	40	900
British, whether raw, rectified, or compounded, removed under a false or illegal description, are forfeited, with the cattle and carriages employed in removing the same.	26 Geo. III.	73	41	900
Removing British spirituous liquors, upon which a question shall arise whether they are such as are described in the permit, the proof to lay on the owner by the oaths of two credible and competent witnesses.	26 Geo. III.	73	41	901
Raw British spirits not to be removed by distiller or rectifier in casks of less content than 100 gallons, on forfeiture thereof, and 50 <i>l</i> .	26 Geo. III.	73	46	902
British, knowingly receiving, buying, or having the same in custody after removed from the place where made, before the duty has been charged (except condemned spirits) subjects the spirits to forfeiture, and the party to treble value, according to the best price in London.	26 Geo. III.	77	10 11	917 918
Suspected to be concealed, may, by day (or night with constable) be searched for and seized under a warrant from two commissioners in London, or one justice in the country;—obstructing, penalty 100 <i>l</i> .	11 Geo. I.	30	2	266
Seized (except in quantity above 63 gallons for unlawful importation) may be proceeded against summarily.	6 Geo. I.	21	19 20	230
Seized, and not claimed in 20 days, if in London, notice of the day and time of hearing, signed by the solicitor, must be fixed up at the Royal Exchange;—if in the country, notice to be proclaimed at the next market town, on the next market day after expiration of the 20 days.	6 Geo. I.	21	21	232
Foreign, seized, the proof of payment of duty, of the lawful importation, or the place from whence brought, &c. lies on the claimer.	12 Geo. I.	28	8	289
Foreign, seized and condemned for nonpayment of duty, or for being prohibited to be imported, may be publicly sold where commissioners shall think proper.	12 Geo. I.	28	1	287
Foreign, seized by any officer of customs, notice thereof must be given to the excise within 48 hours.	12 Geo. I.	28	6	288
Foreign, seized by officer of customs,—if afterwards removed without an excise permit, it may be released.	12 Geo. I.	28	6	288
Raw British spirits are British spirits of the second extraction, and all liquors mixed therewith.	26 Geo. III.	73	44	901
Spirits of wine, are British spirits of a higher degree of strength than one to two over hydrometer proof.	26 Geo. III.	73	44	901
British rectified spirits, are British spirits of the third extraction, having no flavour communicated thereto, and all liquors mixed with such spirits.	26 Geo. III.	73	44	901

SPIRITS, *continued.*

	ACTS.			Page.
	YEAR & REIGN.	Cha.	Sect.	
British, mixed with foreign, not to be sold or sent out in any greater quantity than four gallons, on penalty of 50 l.	26 Geo. III.	73	57	904
Whether British or foreign, not to be sold, or exposed to sale, but in some entered place, on forfeiture of 40 s. per gallon:—	6 Geo. I.	21	15	229
By 11 Geo. I. c. 30, the spirits are also forfeited.	11 Geo. I.	30	3	266
Not to be hawked, or exposed to sale in the street, upon the water, or in sheds or stalls, on forfeiture of 10 l. or for want of distress, party to suffer not less than one, nor more than three months imprisonment.	6 Geo. II.	17	11	309
Not to be hawked, or exposed to sale in the streets or fields, or in any stall or shed, or upon the water, on forfeiture of 10 l. or in default of payment to be committed for two months, unless the penalty is sooner paid.	9 Geo. II.	23	13	318
Offered for sale by person not having permit, or by hawker, pedlar, &c. though with permit, is forfeited, and may be seized by the party to whom offered, and the seller may be taken before a justice, to be committed and prosecuted for the offence;—party seizing is entitled to a third of the gross produce.	9 Geo. II.	35	20	325
Hawkers thereof, may be apprehended and carried before a justice.	11 Geo. II.	26	4 5	339
Not to be sold, or brought into any gaol, prison, house of correction, or workhouse (except as medicine) on pain of the master forfeiting 100 l. for the first offence, and his office for the second.	24 Geo. II.	40	13	396
Carrying the same into gaol, prison, or workhouse, subjects the offender to the penalty of from 10 l. to 20 l. or in default of payment, to three months imprisonment.	24 Geo. II.	40	15	396
Carried into gaol, prison, or workhouse (except as medicine) may be seized, and is to be flayed.	24 Geo. II.	40	13	396
No debt contracted for spirits, unless at one time to the amount of 20 s. is recoverable at law.	24 Geo. II.	40	12	395
Found in the room, cellar, &c. entered by any wholesale dealer in wine for keeping or selling that article, to be deemed foreign wine.	26 Geo. III.	59	29	870
To be kept separate and apart from wine by retailers of the latter, on forfeiture of 10 s. per gallon; and the wine and liquors not kept apart.	26 Geo. III.	59	24	868
Seller thereof, not to act as a justice in any matter relating to the excise laws, touching spirituous liquors, or retailers of spirits.	11 Geo. II.	26	8	342
Dealer in, or seller thereof, being a justice, not to grant a beer licence to any person whatever.	24 Geo. II.	40	22	400
Prosecuted in the exchequer;—the claim must be entered in the name of the real owner, who must describe his residence and profession, and if resident in London, must make oath that the goods were his property at the time of the seizure;—if not so resident, the attorney must make oath that he has legal authority to enter the claim, and that he believes the spirits were the property of the person in whose name the claim is entered;—oath to be indorsed on the indenture, and if false, is punishable as corrupt perjury.	26 Geo. II.	13	12	406
Persons making entry thereof, deemed sellers to all intents and purposes.	24 Geo. III.	47	36	790
Obstructing officer in seizing, or rescuing or slaving after seizure, penalty 40 l.	9 Geo. II.	23	20	319
Officer trading therein, forfeits his employment and 50 l.	8 Geo. I.	18	25	246
FOR AND FROM SCOTLAND;—British,—such only as are of the strength of one to ten over hydrometer proof can be exported from England to Scotland, or <i>vice versa</i> .	12 Geo. I.	28	7	288
British, not to be sent by land carriage from England to Scotland, nor <i>vice versa</i> , on forfeiture of the spirits, cattle, carriages, &c.	28 Geo. III.	46	51	1011
	28 Geo. III.	46	59	1014

SPIRITS, *continued.*

	A C T S.			
	YEAR & REIGN.	Ch.	Sec.	Page.
— British, shipped for <i>Scotland</i> ;—bond must be given for the due exportation thereof;—relanding or unshipping, forfeits the spirits, besides the penalty of the bond.	28 Geo. III.	46	54	1012
— British, shipped for <i>Scotland</i> ;—the bond may be cancelled on production of a certificate from two commissioners of excise within six months, or on proof that the spirits were taken by an enemy, or perished at sea.	28 Geo. III.	46	55	1013
— British, not to be imported from <i>Scotland</i> in any ship or vessel of less than 70 tons, nor in any casks containing less than 100 gallons, on forfeiture of the spirits, ship, vessel, &c.	28 Geo. III.	46	59	1014
— British, imported from <i>Scotland</i> , must be entered with the collector of excise, and the duty paid within 20 days after the ship's arrival, on forfeiture thereof;—entry must specify the numbers and marks of each cask.	28 Geo. III.	46	57 58	1013 1014
— British, imported from <i>Scotland</i> , exceeding three per cent. above one to ten over hydrometer proof, are forfeited;—duty chargeable for the difference between one to ten over hydrometer proof, and three per cent. above that strength.	28 Geo. III.	46	60	1014
— British sent from England to <i>Scotland</i> , and <i>vice versa</i> , must be accompanied with a permit, but is not forfeited for a small difference.	28 Geo. III.	46	61	1015
— British, sent from <i>Scotland</i> to England;—The commissioners in <i>Scotland</i> must, within one month, send the counterpart of the permit to the commissioners of excise in England.	28 Geo. III.	46	62	1015
— British, imported from <i>Scotland</i> , and seized for not being duly entered, must be sold for payment of the duties, and the seizing officer to be rewarded with the surplus; or if no surplus, at the discretion of the commissioners, not exceeding 1s. per gallon.	28 Geo. III.	46	57	1013
— FOR EXPORTATION;—British, may be shipped for exportation as merchandize, or for stores.	33 Geo. II.	9	7	446
— British, not to be shipped as stores, free of duty, on board vessels of less than 100 tons.	33 Geo. II.	9	■	447
— British, may be exported as merchandize to Africa and Newfoundland, in vessels of not less than 70 tons.	6 Geo. III.	46	9	540
— British, may be made for exportation, free of duty.	2 Geo. III.	5	13	465
— British, made for exportation, must be secured in warehouses to be provided by the distiller.	2 Geo. III.	5	18	467
— British, not to be exported in a raw unrectified state.	2 Geo. III.	5	20	469
— British, cannot be shipped for exportation unless proof spirits.	33 Geo. II.	9	11	450
— British, for exportation, must be of the strength of one in six under hydrometer proof.	2 Geo. III.	5	21	470
— British, for exportation, at the strength of one in six under hydrometer proof, each gallon to be reckoned at 7 lb. 13 oz.	2 Geo. III.	5	24	471
— British, for exportation, the officer may mark the casks.	33 Geo. II.	9	11	450
— British, for exportation, officer may take a sample both before and after shipping, not exceeding one pint, paying the market price.	33 Geo. II.	9	11	450
— British, intended to be shipped as merchandize, five days notice to be given thereof, mentioning the number of casks and quantity.	33 Geo. II.	9	11	450
— British, intended to be shipped as stores, five days notice to be given thereof, mentioning the destination of the voyage, tonnage of ship, and number of mariners.	33 Geo. II.	9	7	446
— British, shipped for stores, must be stowed openly while the ship is in port, on forfeiture of double duty by the master.	2 Geo. III.	5	29	473
— British, no entry thereof for exportation to be allowed, nor any debenture to be made out but in the name of the real owner; unless a corporation, or company trading by joint stock, or that the owner do not reside at the port of exportation; and in those cases an agent may be employed.	26 Geo. III.	40	18	841
— British, entered for exportation, bond must be given not to re-land the same.	33 Geo. II.	9	9	447
	2 Geo. III.	5	29	473

SPIRITS, *continued*.

	A C T S.			
	YEAR & REIGN.	Cha.	Sect.	Page.
— British, not to be carried or put on board ship for exportation, but by the officers of the revenue, or persons licensed by the commissioners of the customs.	26 Geo. III.	40	20	842
— British, entered as merchandize, not being fairly shipped and exported, are forfeited.	33 Geo. II.	9	10	449
— British, entered as merchandize;—if the package is altered after shipped, the master forfeits 100 l.	33 Geo. II.	9	10	449
— British, for exportation, altered or reduced after shipped and examined by officer, is forfeited, and the person concerned forfeits 100 l.	33 Geo. II.	9	11	450
— British, shipped as merchandize, or for stores;—the master of ship assisting, or conniving at the fraudulent landing thereof, to suffer six months imprisonment.	33 Geo. II.	9	10	449
— British, relanded after shipped as merchandize, or for stores, forfeited, together with the vessels, boats, cattle, and carriages used in landing or removing the same; and the persons assisting in landing, or knowingly receiving the same, forfeit double the drawback or bounty.	33 Geo. II.	9	10	449
— British, exported as merchandize;—if to Ireland, a certificate from the customs of its being landed there to be produced in six months;—America, like certificate in 18 months;—Europe, like certificate of the British consul in 15 months;—if to Africa, oath of the due exportation thereof must be made by the master or purser of the ship;—and, except in the latter case, the exporter must also make oath of the due exportation of the spirits before the bond is cancelled.	33 Geo. II. 2 Geo. III.	9 5	9 29	447 473
— British, shipped as merchandize;—the exporter is entitled to certificate or debenture from the shipping officer.	33 Geo. II.	9	7	446
— British, exported as merchandize, not entitled to bounty unless shipped in casks of 100 gallons, and on board vessels of 100 tons.	33 Geo. II.	9	8	447
— British, exported to <i>Ireland, Guernsey, or Jersey</i> , no bounty to be allowed until a certificate of its having been duly landed is produced.	26 Geo. III.	40	19	842
— British, sent coastways to be afterwards exported, must, on landing, be immediately secured under the locks of the officer, &c. in a warehouse to be provided by the person to whom sent.	2 Geo. III.	5	27	472
— British, made for exportation, may be taken out of the locked up warehouses for home consumption, paying at the rate of 40 l. 10 s. per ton:—By 21 Geo. III, c. 55, this provision is repealed.	2 Geo. III. 21 Geo. III.	5 55	23 33	470 700
— DEALER THEREIN, (not being a retailer, rectifier, or distiller) must take out and pay duty for a dealer's licence annually:—By 29 Geo. III, c. 63, dealing in brandy without licence, penalty 100 l.	24 Geo. III.	41	1 6 7	769 772 773
— Dealer therein, cannot, by virtue of one licence, carry on business in any other houses or places than those in which it was carried on at the time licence was taken out.	29 Geo. III.	63	7	1029
— Dealers therein, being partners, and carrying on business in one house or shop, one licence sufficient.	24 Geo. III.	41	8	774
— Dealer therein, must make entry in writing, and at the next office of excise, of all warehouses, shops, cellars, or other places for keeping brandy, or other spirits, on forfeiture thereof, and of 20 l.	24 Geo. III.	41	8	774
— Dealer in foreign spirits (unless a partner) cannot make entry of any room, shop, cellar, &c. within the house in which the entry of any other such dealer is existing.	6 Geo. I.	21	11 12	227
— Dealer in foreign spirits in London (not being a retailer) must occupy a tenement of 12 l. per annum, and pay to parish rates;—in the country, must pay to church and poor, otherwise entry void.	23 Geo. III.	70	2	721
	23 Geo. III.	70	1	720

SPIRITS, *continued.*

	ACTS.			Page.
	YEAR & REIGN.	Chap.	Sec.	
Dealer therein, and importer thereof for sale, must cause the words "Dealer in, or Importer of Foreign Spirituous Liquors," to be painted over the outer door, or in front of his house, shop, &c. on forfeiture of 50 l.	19 Geo. III.	69	18	656
Dealer therein, or importer thereof for sale, or other, not having made due entry at the excise office, having the words "Dealer in, or Importer of Spirituous Liquors," painted over his door, &c. forfeits 50 l.	19 Geo. III.	69	21	657
Dealer therein, or importer thereof for sale, buying of any person other than an importer or dealer, having the words "Importer of, or Dealer in Foreign Spirituous Liquors," painted over his door, or in front of his house, forfeits 100 l.;—not so if purchased on shipboard, or on the quays, or at salvage sales, or rum in the bonded warehouses, or arrack in the India Company's warehouses.	19 Geo. III.	69	19 20	657
Foreign spirits bought by any person not being an importer or dealer, of any person not having the words "Importer of, or Dealer in Spirituous Liquors" painted over his door, or in front of his house, subjects the buyer to the penalty of 10 l.—and the seller, within 20 days, and before information laid, discovering the buyer, exonerates himself.	19 Geo. III.	69	22	658
Dealer therein, having different entered warehouses for spirits, not under the same roof, or which shall be separated by the intervention of land or buildings, such warehouses may be taken as distinct stocks.	26 Geo. III.	73	35	898
Dealer therein, must keep foreign spirits in separate places from British, on forfeiture of 10 s. for every gallon of the latter.	8 Geo. I.	18	11	242
Dealer therein, must permit the officer to enter by day (and night with constable) and to take account by tasting, gaging, or otherwise;—obstructing, penalty 50 l.	6 Geo. I.	21	14	228
Dealer in British spirits (not being a rectifier or compounder) must permit the officer to take account of his raw unrectified spirits once in three months, or oftener if occasion require, or if directed by a superior;—obstructing, penalty 200 l.	26 Geo. III.	73	27 71	896 907
Dealer therein, having British spirits;—by what rules the several sorts are to be distinguished,—as British brandy, raw, rectified, or compounded spirits, and spirits of wine.	26 Geo. III.	73	44	901
Dealer therein, must permit the officer to take a sample of foreign spirits, not exceeding half a pint, in any shop, cellar, &c. paying, if demanded, the market price.	32 Geo. II.	29	2	439
Dealer therein, must permit the officer to take a sample, not exceeding four gallons, of foreign or British spirits, paying for the former 13 s. or for the latter 7 s. a gallon;—obstructing, penalty 100 l.	26 Geo. III.	73	36	898
Dealer therein, not to use any standing or fixed cask for British brandy, compounds, or other spirits, until entered at the proper office of excise, and gaged and marked to the satisfaction of the officer, on forfeiture of the cask and liquor, and 100 l.	26 Geo. III.	73	38	898
Dealer in British spirits, must paint or cut, on some conspicuous part of every moveable cask used for sending out, or keeping British brandy, compounds, or other spirits, the full measure in gallons, on forfeiture of 50 l.	26 Geo. III.	73	38	898
Dealer in British spirits must, on 12 hours notice, in writing, from the officer, of his intention to take stock, fill up all his moveable casks of British spirituous liquors, leaving only one ullage of each sort; and must set apart and keep separate for six hours after the expiration of the 12 hours, one sort of such liquor from another, on forfeiture of 100 l.	26 Geo. III.	73	39	899

SPIRITS, *continued.*

	A C T S.			Page.
	YEAR & REIGN.	Cha.	Secl.	
Dealer therein, must not receive British brandy, rectified British spirits, British compounds, or spirits of wine, except between the hours of five in the morning and seven in the evening in summer, and between seven in the morning and six in the evening in winter, on forfeiture of the goods, and 50 l.	26 Geo. III.	73	46	902
Dealer therein, must not bring into his entered places any brandy, or other spirits, without giving notice, and producing an authentic permit, on forfeiture of the spirits and casks.	6 Geo. I.	21	13	228
Dealer therein, receiving rectified or compounded spirits legally brought from Scotland, must, within 24 hours, give notice thereof to the officer, who must attend and see the same reduced to the legal strength;—trader refusing, on request, to reduce the spirits, forfeits the same.	26 Geo. III.	73	40	900
Dealer therein, receiving British spirits by permit, is not entitled to any allowance beyond the quantity expressed therein, except it be raw spirits from the maker (not being also a rectifier in England) or raw, rectified, or compounded British spirits legally brought from Scotland.	26 Geo. III.	73	40	900
Dealer therein (not being a rectifier) must not have in his custody any British spirits (other than raw, or unrectified spirits, or spirits of wine, received by lawful permit) or any British and foreign spirits mixed, exceeding the strength of one in eight under hydrometer proof, on forfeiture thereof.	26 Geo. III.	73	34	897
Dealer therein, having an increase of foreign spirits without permit, unless made by mixing British, in sight of officer, forfeits the increase, with casks, &c.	8 Geo. I.	18	12	243
Dealer therein, having an increase in his stock, over and above what the officer found on the last preceding survey, such increase to be deemed brought in without permit or certificate, and an equal quantity is forfeited, and the dealer incurs the penalty of 20 l.	21 Geo. III.	55	29	698
Dealer in British spirits (not being a rectifier or compounder) having an increase in his stock of raw or unrectified spirits (the stock being settled and cast at one to ten over hydrometer proof) forfeits the increase, and 50 l.	26 Geo. III.	73	27	896
Dealer in British spirits;—increase in his stock not forfeited, if he prove it to have been made by water added in the sight of the officer:—But by 30 Geo. III, c. 37, this provision is repealed.	21 Geo. III. 30 Geo. III.	55 37	30 8	699 1116
Dealer therein, not to sell or send out British spirits mixed with foreign in any greater quantity than four gallons, on forfeiture of 50 l.	26 Geo. III.	73	57	904
Dealer therein, must not sell or send out, nor have in his custody, any foreign spirits of a lower strength than one in six under hydrometer proof; nor keep any British and foreign spirits mixed of a lower strength, except shrub, cherry or raspberry brandy, on forfeiture of the liquors.	26 Geo. III.	73	31	896
Dealer in British rectified spirits, may sell and send out spirits of wine of a higher strength than one in eight under hydrometer proof, so as not more than 120 gallons be sent to one person the same day.	26 Geo. III.	73	32	897
Dealer therein, is entitled, on request, to a permit to accompany the removal of any quantity of brandy or other spirits sold in his entered premises.	6 Geo. I.	21	16	229
Dealer therein, must not take out more than one permit to be sent on the same day by the same conveyance to one and the same person, nor for more than one cask of each species of foreign spirits, on forfeiture of the goods, vessels, boats, horses, and carriages;—but any number of casks, each containing 60 gallons, may be sent with one permit; and more than one cask of each species, though under 60 gallons, may be sent the same day and to the same person, if removed by different conveyances and different permits.	23 Geo. III.	70	3 4 5	721

SPIRITS, *continued.*

	A C T S.		
	YEAR & REIGN.	Ch.	Sec.
Dealer therein, in his request note for a permit for the removal of foreign spirits, must specify the kind of liquor, content of the cask, and whether to be sent by land or water, and by what mode of conveyance.	23 Geo. III.	70	7
Dealer therein, demanding a permit, must specify in the request note his trade or calling, and the quantity of spirits, distinguishing British brandy, rectified British spirits, raw British spirits, spirits of wine, or British compounds; and if raw spirits, whether made from corn, molasses, or other materials; the mode of conveyance, and whether by land or water;—permit must correspond.	26 Geo. III.	73	40 41 42
Dealer therein, removing British spirits, whether raw, rectified, or compounded, under an illegal or false description, forfeits the same, and the cattle and carriages employed in the removal thereof.	26 Geo. III.	73	41
Dealer therein, sending British spirits, whether raw, rectified, or compounded, to a buyer without a permit, forfeits the spirits to the buyer over and above double the value;—but such forfeitures are not incurred, if the seller, on the trial of the cause, prove that a permit was obtained, and that there was a suitable decrease in his stock.	26 Geo. III.	73	42 43
Dealer therein, taking out permit and not sending away the goods nor returning the permit within the time of its limitation, forfeits treble the value;—and the goods also, if on taking stock there shall not appear a sufficient decrease to answer the permit.	11 Geo. I.	30	10
Dealer therein, taking out permit and not sending away the goods, nor returning the permit within the time limited for removing the goods out of stock, forfeits treble the value;—and the goods also, if on taking stock there shall not appear a sufficient decrease to answer the permit.	21 Geo. III.	55	27
Dealer therein, convicted before the commissioners or justices of knowingly, wilfully, and fraudulently making spirits, or of having British or foreign spirits in his custody without having received a legal permit therewith (the fact of knowingly and wilfully being set forth in the record of conviction) over and above other penalties, his entry and licence become void, and no fresh licence to be granted for a month.	26 Geo. III.	73	45
Dealer therein, or other, counterfeiting or forging, or fraudulently altering or erasing any permit; or knowingly receiving, publishing, or using any counterfeited, forged, false, untrue, altered, or erased permit, forfeits 200 l.:—By 23 Geo. III, c. 70, penalty 500 l.	22 Geo. III. 23 Geo. III.	68 70	26 10
Any person having in his custody above 63 gallons of spirits is deemed a dealer therein, and subject to survey.	6 Geo. I.	21	18
Dealer therein, having in his custody above six pounds of coffee, tea, cocoa-nuts, or chocolate, is deemed a seller of those commodities.	11 Geo. I.	30	4
Dealer therein, obstructing officer in the execution of his duty, penalty 200 l.	26 Geo. III. 28 Geo. III.	73 46	71 78
RETAILER THEREOF, is one who sells to be drank in his house, shop, &c. or who sends out in less quantity than a pint:—By 17 Geo. II, c. 17, selling in less quantity than two gallons, is retailing.	16 Geo. II. 17 Geo. II.	11 17	12 19
Retailer thereof, in London, must occupy a tenement of 10 l. a year, and pay to parish rates;—in the country must pay to church and poor.	24 Geo. II.	40	8
Retailer thereof, in such part of London where there are no parish rates, must occupy a tenement of 12 l. per annum.	26 Geo. II.	13	10
Retailer thereof, must be previously licensed by the justices as an alehouse-keeper; and by 29 Geo. II, c. 12, the justices licence must be produced before the excise licence is granted.	12, 13 W. III. 9 Geo. II. 16 Geo. II. 29 Geo. II.	11 23 8 12	18 14 11 22

SPIRITS, *continued.*

	A C T S.			Page.
	YEAR & REIGN.	Cha.	Secl.	
— Retailer thereof, must be a tavern, victualling-house, inn, coffee-house, or alehouse-keeper;—and by 9 <i>Geo. II.</i> c. 23, must exercise no other trade than the above, or that of keeping a brandy shop.	16 <i>Geo. II.</i>	8	10	350
	9 <i>Geo. II.</i>	23	10	317
— Retailer thereof, must not exercise the trade of a distiller.	17 <i>Geo. II.</i>	17	18	352
	24 <i>Geo. II.</i>	40	3	391
— Retailer thereof, must not be the proprietor of, nor have any share in a distillery, or rectifying house, on forfeiture of 200 <i>l.</i>	26 <i>Geo. III.</i>	73	54	903
— Retailer thereof, must take out, and pay duty for an excise licence annually;—neglect, penalty 50 <i>l.</i>	16 <i>Geo. II.</i>	8	8	349
	30 <i>Geo. III.</i>	38	6	1121
			9	1123
— Retailer thereof;—his licence to terminate on the 10th. of October in each year.	30 <i>Geo. III.</i>	38	8	1123
— Retailer thereof, first taking out a licence, if it be between the 5th April and 10th October, to be charged only a rateable proportion of the duty.	30 <i>Geo. III.</i>	38	8	1123
— Retailers thereof, being partners, and carrying on business in one house, one excise licence sufficient.	30 <i>Geo. III.</i>	38	10	1124
— Retailer thereof, cannot, by virtue of one excise licence, carry on business in any other places than those in which it was carried on, and of which entry was made at the time the licence was taken out.	17 <i>Geo. II.</i>	17	21	353
	30 <i>Geo. III.</i>	38	10	1124
— Retailer thereof, need not take out a 5 <i>l.</i> licence to deal in brandy.	24 <i>Geo. III.</i>	41	1	770
			6	772
— Retailer thereof dying or removing;—his executor, administrator, wife, child, or assignee, may, by authority of the commissioners of excise in London, or the collector and supervisor in the country, carry on the business for the unexpired term of the licence.	30 <i>Geo. III.</i>	38	10	1124
— Retailer thereof, being a distiller, grocer, or chandler, or keeping a shop for the sale of spirits, forfeits his licence and 10 <i>l.</i>	17 <i>Geo. II.</i>	17	18	352
— Retailer thereof, being disabled by conviction to sell beer, is disabled to sell spirits.	26 <i>Geo. II.</i>	31	11	411
— Retailer thereof, voids his licence if he is convicted of knowingly, wilfully, and fraudulently making spirits, or of having foreign or British spirits in his custody without having received a legal permit therewith.	26 <i>Geo. III.</i>	73	45	902
— Retailing thereof, without licence, penalty 10 <i>l.</i> or in default of payment the offender may be committed for three months.	16 <i>Geo. II.</i>	8	9	349
	17 <i>Geo. II.</i>	17	16	351
— Retailer thereof, without licence, may, if the justices think proper, be committed instead of fined.	17 <i>Geo. II.</i>	17	17	352
— Retailer thereof, contrary to law, over and above other penalties, forfeits all the spirits found on his premises;—for second offence, may be committed to hard labour for three months.	24 <i>Geo. II.</i>	40	9	394
— Retailer thereof, without licence, the penalty not to be mitigated below 5 <i>l.</i>	24 <i>Geo. II.</i>	40	7	392
	26 <i>Geo. II.</i>	13	9	404
	13 <i>Geo. III.</i>	56	4	581
— Retailer thereof, without a licence from the justices;—form of the conviction prescribed.	9 <i>Geo. II.</i>	23	15	319
	26 <i>Geo. II.</i>	31	13	412
— Retailer thereof, must make entry in writing, and at the next office of excise, of all warehouses, shops, cellars, and other places for keeping spirits, on forfeiture of the spirits, and 20 <i>l.</i>	6 <i>Geo. I.</i>	21	11	227
	9 <i>Geo. II.</i>	23	6	315
— Retailer thereof, must cause the words “Dealer in Foreign Spirituous Liquors” to be painted over his door, or in front of his house, on forfeiture of 50 <i>l.</i>	19 <i>Geo. III.</i>	69	18	656
— Retailer thereof, must permit the officer to enter, at all times by day (or night with constable) and to take account by tasting, gaging, or otherwise;—obstructing, penalty 50 <i>l.</i>	6 <i>Geo. I.</i>	21	14	228

SPIRITS, *continued.*

	A C T S.			
	YEAR & REIGN.	Y	M	P
— Retailer thereof, must permit the officer, at all times by day (or night with constable, and on oath of suspicion) to enter and take account;—obstructing, penalty 50 l.	9 Geo. II.	23	9	316
— Retailer thereof, must not bring any spirits into his entered places without giving notice, and producing an authentic permit, on forfeiture of the spirits:—By 9 Geo. II, c. 23, the retailer, for such offence, besides the spirits, forfeits 20 l.	6 Geo. I.	21	13	228
— Retailer thereof, must not receive foreign spirits, though in less quantity than one gallon, without permit, on forfeiture thereof.	9 Geo. II.	23	7	315
— Retailer thereof, increasing his spirits after taken account of by officer, by clandestinely adding water, forfeits the spirits, and 40 s. per gallon.	8 Geo. I.	18	13	243
— Retailer thereof, concealing spirits, forfeits the same, and 40 s. per gallon.	21 Geo. III.	55	29	698
— Retailer thereof, discovering and prosecuting the distiller who supplied him with spirits to retail unlawfully, indemnifies himself against all penalties and forfeitures; and the distiller knowingly selling to be unlawfully retailed, forfeits 10 l. and treble value.	9 Geo. II.	23	8	316
— Found on the premises of a person convicted of unlawfully retailing, either at the time or within six months after, may be seized and staved, by warrant of commissioners, or justices.	9 Geo. II.	23	6	315
— Seized by peace officer, on the premises of any one convicted of illegally retailing thereof, to be staved.	24 Geo. II.	40	11	395
— Sold in any house, &c. in less quantity than two gallons, the occupier of such house being privy thereto, is deemed a retailer.	24 Geo. II.	40	7	394
— Given to apprentices or servants by shopkeepers, makes the latter retailers of spirits.	24 Geo. II.	40	9	394
— Not to be delivered to journeymen or servants in payment of their wages, on forfeiture of 20 l. by the master, as a retailer of spirits.	11 Geo. II.	26	1	337
— Retailer thereof, not to take a pledge of any person for the security of money owing for spirits, on forfeiture of 40 s.	9 Geo. II.	23	16	319
— Retailer thereof, without licence, is liable to all the penalties enacted since the 6 Geo. II, except the 100 l. penalty by 9 Geo. II, c. 23.	9 Geo. II.	23	11	317
— Retailer thereof, without licence, is liable to all the penalties, forfeitures, and punishments, enacted since the 8 Geo. II, except the 100 l. penalty imposed by 9 Geo. II, c. 23, and whipping and transportation.	24 Geo. II.	40	12	395
— Persons, to the number of five, riotously assembling to rescue offenders against the laws relating to spirits, or licensing retailers thereof, or to assault informers, or forcibly to oppose the execution of these laws, are guilty of felony, and may be transported.	24 Geo. II.	40	23	400
— Used by physicians, apothecaries, surgeons, or chymists, in medicines, not within the meaning of the laws relative to retailing spirits.	9 Geo. III.	6	2 3	566
— Not to be imported into Great Britain or Ireland from the <i>Isle of Man</i> on any pretence whatever.	11 Geo. II.	26	2	338
— Not to be laden on board any ship in the British American colonies, but on condition not to land the same in the <i>Isle of Man</i> .	24 Geo. II.	40	28	402
— Foreign, of any kind, not to be imported into the <i>Isle of Man</i> , unless shipped in, and carried directly from Great Britain, on forfeiture thereof, and of the ship, &c.	9 Geo. II.	23	12	317
— Not to be imported into the <i>Isle of Man</i> , except shipped in England, and carried directly from thence, on forfeiture of the goods, ship, tackle, &c.	16 Geo. II.	8	12	350
	5 Geo. III.	39	8	505
	5 Geo. III.	39	5	504
	5 Geo. III.	39	4	504
	7 Geo. III.	45	7	551

SPIRITS, continued.

British, 50,000 gallons may be exported annually from England to Douglas in the Isle of Man, by British subjects, in British ships, by licence of the commissioners of the customs:—By 20 Geo. III. c. 42, the quantity is limited to 40,000 gallons.

Foreign, not to be exported from the *Isle of Man*, nor carried coastways there, but in ships of 100 tons, and casks of 60 gallons (except two gallons for each seaman) on forfeiture of the goods, ship, &c.

Not to be shipped for exportation from the *Isle of Man*, on forfeiture of the goods, ship, tackle, &c.

SPIRITUOUS LIQUORS, vide SPIRITS, RETAILER of SPIRITS.**STAINED or PRINTED GOODS, vide CALICOES; PAPER for HANGINGS.****STAMP, vide also FRAME-MARK, COUNTERFEITING, FELONY.**

For denoting the payment of the duty on printed or painted calicoes, linens, filks, &c. to be provided and distributed, and may be altered or renewed by the commissioners of excise.

For denoting the payment of the duty on *French* printed or painted calicoes, linens, and stuffs, to be provided and distributed, and may be altered or renewed by the commissioners of excise.

For denoting the payment of the duty on imported linens, to be provided by the customs, and forging or counterfeiting thereof, is felony without clergy.

For denoting the payment of the duty on printed or painted calicoes, linens, filks, &c.;—forging or counterfeiting the same, is felony without clergy.

For denoting the payment of duty on *French* printed or painted calicoes, linens, and stuffs;—counterfeiting or forging thereof, is felony without clergy.

For denoting the payment of the duty on printed or painted calicoes, linens, filks, &c. being counterfeited;—persons knowingly selling such goods, forfeit 100 l. and may be sentenced to the pillory.

For denoting the payment of the duty on printed or painted cottons of British manufacture, being counterfeited;—knowingly selling such goods, felony without clergy.

For denoting the payment of the duty on *French* printed, painted, or stained calicoes, linens, or stuffs, being counterfeited;—knowingly selling such goods, felony without clergy.

For marking such printed, painted, or stained calicoes, linens, &c. as shall be seized for not being stamped, to be provided by the commissioners of customs.

Must be taken off printed, painted, or stained calicoes, filks, linens, &c. intended for exportation:—By 25 Geo. III. c. 74, in the presence of the officer, and before packed up.

For distinguishing British cambric and lawn, to be provided by the commissioners of excise, and must be put to each end of every piece fabricated in England.

For marking cambric and lawn;—forging the same, or the impression thereof;—importing foreign cambric with forged stamp;—or knowingly selling cambric with counterfeit stamp, felony without clergy.

For denoting the payment of the duty on leather or parchment manufactured in England, to be provided, and may be altered by the commissioners of excise.

A C T S.			
YEAR & REIGN.	Cha.	Seçt.	Page.
7 Geo. III.	45	8	552
20 Geo. III.	42	6	667
5 Geo. III.	39	6	504
7 Geo. III.	45	10	552
10 Q. Ann.	19	97	163
12 Q. Ann.	9	13	199
14 Geo. III.	72	8	589
25 Geo. III.	72	17	809
		24	812
27 Geo. III.	31	10	969
10 Q. Ann.	19	97	163
10 Q. Ann.	19	97	163
13 Geo. III.	56	5	582
14 Geo. III.	72	8	589
25 Geo. III.	72	17	809
		24	812
27 Geo. III.	31	13	970
10 Q. Ann.	19	97	163
25 Geo. III.	72	17	809
		24	812
14 Geo. III.	72	10	590
27 Geo. III.	31	14	970
5 Geo. I.	11	15	223
12 Q. Ann.	9	15	200
25 Geo. III.	74	17	822
4 Geo. III.	37	17	497
		18	
7 Geo. III.	43	10	547
		11	
4 Geo. III.	37	26	501
7 Geo. III.	43	18	550
9 Q. Ann.	11	44	133
5 Geo. I.	2	9	218

STAMP, *continued*.

	A C T S.			
	YEAR & REIGN.	Ch.	Sec.	Page
For denoting the payment of the duty on imported leather, to be provided by the commissioners of customs.	9 Q. Ann.	11	44	133
For denoting the payment of the duty on leather or parchment;—counterfeiting or forging thereof, is felony without clergy.	9 Q. Ann.	11	44	133
For denoting the payment of the duty on leather and parchment, being forged or counterfeited;—knowingly selling such leather or parchment, is felony without clergy.	5 Geo. I.	2	9	218
Not appearing on hides or calves skins shipped for exportation, does not preclude the exporter from the drawback, if he prove, on oath, that the duty has been paid.	9 Q. Ann.	11	44	133
For denoting the payment of the duty on printed, painted, or stained paper, to be provided and distributed, and may be altered or renewed by the commissioners of excise.	5 Geo. I.	2	9	218
For denoting the payment of the duty on printed or stained paper imported, to be provided by the commissioners of the customs.	10 Q. Ann.	26	5	170
For denoting the payment of the duty on printed or painted paper;—counterfeiting or forging thereof, is felony without clergy.	26 Geo. III.	78	13	926
For denoting the payment of the duty on printed or stained paper imported;—counterfeiting or forging thereof, penalty 500l.	32 Geo. III.	54	1	1164
For denoting the payment of the duty on printed or painted paper, being counterfeit;—persons knowingly selling such goods forfeit 100 l.	26 Geo. III.	78	13	926
For denoting the payment of the duty on printed or painted paper after once used, being fraudulently affixed to other paper, penalty 100 l.	32 Geo. III.	54	1	1164
Must be taken off every piece or sheet of printed or painted paper, in the presence of the officer, before packed for exportation.	26 Geo. III.	78	13	926
For denoting the payment of the duty on paper, to be provided and may be altered by the commissioners.	26 Geo. III.	78	15	927
For denoting the payment of the duty on paper;—forging or counterfeiting the same, or knowingly selling paper with forged or counterfeit stamp, penalty 500l. and 12 months imprisonment.	26 Geo. III.	78	19	928
For denoting the payment of the duty on paper, to be taken off each ream and bundle, by or in the presence of an officer of excise, before packed for exportation.	21 Geo. III.	24	21	684
For denoting the payment of the duty on starch, to be provided and distributed, and may be renewed by the commissioners of excise.	21 Geo. III.	24	28	685
For denoting the payment of the duty on starch made and papered in Great Britain;—forging or counterfeiting thereof, felony without clergy.	21 Geo. III.	24	31	686
For denoting the payment of the duty on starch made and papered in Great Britain, being used a second time; or selling starch with counterfeit stamp knowingly, penalty 500 l.	26 Geo. III.	77	5	914
For marking starch intended to be exported to have the word <i>Exportation</i> , and to be provided and distributed, and may be renewed by the commissioners of excise.	26 Geo. III.	51	2	846
For marking starch for exportation,—counterfeiting or forging thereof, penalty 100 l.	26 Geo. III.	51	4	847
STANDARD MEASURE, <i>vide</i> MEASURE.	26 Geo. III.	51	14	850
STARCH, <i>vide</i> also HAIR-POWDER, FLAX, LINEN.	26 Geo. III.	51	14	850
Maker thereof, must take out and pay duty for a licence annually,—neglect, penalty 30 l.	26 Geo. III.	51	5	847
Maker thereof, cannot by virtue of one licence carry on business in any other houses or places than those in which it was carried on at the time the licence was taken out.	26 Geo. III.	51	6	847
	24 Geo. III.	41	1	771
	24 Geo. III.	41	6	772
	24 Geo. III.	41	7	773
	24 Geo. III.	41	8	774

STARCH, *continued.*

	A C T S.			Page.
	YEAR & REIGN.	Cha.	Sect.	
Makers thereof, being partners, and carrying on business in one house or place, one licence sufficient.	24 Geo. III.	41	8	774
Maker thereof, must not erect or set up any workhouse, or other place, nor use the same, or any fats, boxes, or other utensils for making, drying, or keeping starch or materials, without first giving notice thereof, and of his name and abode, in writing, and at the next office of excise, on forfeiture of 50l. with the flour, meal, or other materials, and also all private utensils found in any unentered workhouse, &c. :—	10 Q. Ann.	26	10	171
By 24 Geo. III, c. 48, penalty 200l.	24 Geo. III.	48	22	175
Maker thereof, within the limits of the head office of excise, must occupy a tenement of 10l. per annum, and pay to parish rates ;—and in the country, must pay to church and poor, otherwise entry void.	24 Geo. III.	48	1	792
Maker thereof, residing out of the limits of the head office of excise, and where there are no church or poor's rates, must be assessed in his own name, and pay to the parish where his workhouse is situated, for the window tax, and tax on inhabited houses, otherwise entry void.	19 Geo. III.	40	1	628
Maker thereof, must cause his name, and the word "Starch-maker," to be painted in large legible letters, in a conspicuous part of the front of his starch-house, on forfeiture of 100l.	26 Geo. III.	51	20	832
Maker thereof, must permit the officer by day (or night with constable) to enter and take account of starch and materials ;—obstructing, penalty 20l.	24 Geo. III.	48	3	793
Maker thereof, must deliver to the officer an exact description, in writing, of every room, place, vessel, and utensil, made use of, and must permit the same to be marked and numbered at his expence, on forfeiture of 50l. :—By 24 Geo. III, c. 48, not delivering such account, penalty 200l.	10 Q. Ann.	26	14	173
Maker thereof, must use regular square or oblong boxes only, for boxing and draining green starch, on forfeiture of 10l.	10 Q. Ann.	26	17	174
Maker thereof, must give 12 hours notice in London, and 24 in the country, before he begins to empty or wash out his vat, on forfeiture of 100l.	10 Q. Ann.	26	18	174
Maker thereof, after beginning to empty or wash out his vat agreeably to notice, must finish the same within 48 hours, on forfeiture of 100l.	19 Geo. III.	40	12	632
Maker thereof, must give the officer notice in writing of the hour when the emptying or washing out of any vat was finished, on forfeiture of 100l.	24 Geo. III.	48	1	792
Maker thereof, must not move or disturb the waters, nor take off the slimes till 48 hours after emptied out of the vat, on forfeiture of 100l.	4 Geo. II.	14	1	300
Maker thereof, must give 12 hours notice in London, and 24 in the country, before he begins to take the slimes from the four waters, on forfeiture of 100l.	19 Geo. III.	40	6	630
Maker thereof, after beginning to take the slimes from the four waters agreeably to notice, must proceed till finished, and must finish the same in 12 hours, on forfeiture of 100l.	26 Geo. III.	51	15	850
Maker thereof, must not move or disturb the slimes until 24 hours after the same are taken off, on forfeiture of 100l.	19 Geo. III.	40	7	630
Maker thereof, must give the officer a declaration in writing, of the hour when the shifting of the four waters was finished, on forfeiture of 100l.	19 Geo. III.	40	7	630
Maker thereof, must not mix waters of one making with those of another, while the starch is in operation, and under water, on forfeiture of 100l.	19 Geo. III.	40	9	631
	19 Geo. III.	40	8	631
	26 Geo. III.	51	15	850
	19 Geo. III.	40	9	631
	26 Geo. III.	51	16	851
	26 Geo. III.	51	16	851
	19 Geo. III.	40	18	634

STARCH, *continued.*

	A C T S.			Page
	YEAR & REIGN.	Chap.	Sec.	
— Maker thereof, must not mix starch waters of one making with those of another, on forfeiture of 100 l. but slimes which have been entered as such in the officer's book 24 hours, may be mixed in the presence of the officer.	26 Geo. III.	51	18	851
— Maker thereof, not giving satisfactory account of flour, meal, or other materials missing, is chargeable for the same in the proportion of 25 lb. of starch for every bushel of ingredients.	10 Q. Ann.	26	17	174
— Maker thereof, not giving satisfactory account of starch missing, after gaged in the four waters or slimes, is chargeable for the same.	19 Geo. III.	40	10	632
— Maker thereof, not giving satisfactory account of starch missing, after gaged in the green waters or slimes, is chargeable for the same.	26 Geo. III.	51	17	851
— Maker thereof, must not box green starch without notice in writing; 12 hours in London, and 24 in the country, on forfeiture of 20 l.	4 Geo. II.	14	1	300
— Maker thereof, in his notice to box green starch, must declare the particular frame or utensil from which he means to box;— and when he begins, must continue till the whole in that utensil is perfectly boxed, on forfeiture of 200 l.	19 Geo. III.	40	11	632
— If charged in the boxes before dried, each box 57 inches long, 10 broad, and eight deep; or, 4,560 solid inches, to be esteemed 112 pounds.	10 Q. Ann.	26	15	173
— If charged in the boxes before dried, each box 57 inches long, 10 inches broad, and eight deep, to be esteemed 131 pounds.	12 Q. Ann.	9	11	198
— Maker thereof, as soon as he has broken his starch from the boxes, must deliver to the officer an account in writing, of the true number of each sort, under the denomination of large, middling, and small, on forfeiture of 200 l.	1 Geo. I.	2	6	208
— Stamps for marking the same when papered, to be provided and distributed, and may be altered by the commissioners of excise.	19 Geo. III.	40	13	632
— Forging or counterfeiting the stamp for marking starch made and papered in Great Britain, is felony without clergy.	26 Geo. III.	51	2	846
— Selling starch with forged or counterfeit stamp, knowingly; or using old stamps a second time, penalty 500 l.	26 Geo. III.	51	4	847
— Maker thereof, desirous to paper starch for drying, must give 12 hours notice in London, and 24 in the country, expressing the time of beginning, the number of pieces, and the stove in which they are intended to be dried, on forfeiture of 100 l.	26 Geo. III.	51	14	850
— Maker thereof, before he puts any starch into the stove (except for crusting) must paper and tie the same with strings crossing each other on the end where the paper is folded; must affix a label three inches square on each piece with glue; and after beginning to paper, must proceed till finished, on forfeiture of 100 l.	26 Geo. III.	51	14	850
— Maker thereof, within one hour after papering and stamping, must permit the officer to weigh the scrapings, and then put them into water in the frames, or other utensils, without mixing them with other starch; must dissolve and strain, and allow the officer to gage them as a green water; and must leave the same undisturbed till notice of boxing, on forfeiture of 100 l.	26 Geo. III.	51	1	845
— Maker thereof, must place the scraped and papered starch in the stove, in such order that the officer may count the pieces; must provide ladders, and assist the officer in taking account; and must not, by stirring the fire, throwing ingredients thereon or otherwise, hinder the officer, for the space of two hours, on forfeiture of 200 l.	26 Geo. III.	51	2	846
— Maker thereof, putting starch into the stove or drying place not being papered and stamped (except for crusting) torments the same.	26 Geo. III.	51	1	845
	26 Geo. III.	51	2	846
	26 Geo. III.	51	7	848
	19 Geo. III.	40	14	633
	19 Geo. III.	40	15	633
	26 Geo. III.	51	3	846

STARCH, *continued.*

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	YEAR & REIGN.	Cha.	Sect.	
— Maker thereof, having in his stove any piece or pieces of starch of which no account has been taken in the boxes, forfeits 100 l.	19 Geo. III.	40	17	634
— Maker thereof, must not remove starch from the stove after dried without giving 12 hours notice in London, and 24 in the country, on forfeiture of 200 l.	26 Geo. III.	51	19	852
— Maker thereof, must not begin to break down any pieces of starch into scrapings or otherwise, without giving 12 hours notice in London, and 24 in the country, on forfeiture of 100 l.	19 Geo. III.	40	16	633
— Maker thereof, desirous of having starch restamped (the paper of which may have been accidentally broken) must give 12 hours notice in London, and 24 in the country; and thereupon the officer, being satisfied that the paper has been broken by accident, may restamp the same.	26 Geo. III.	51	11	849
— Maker thereof, must keep starch of which an account has been taken, separate from starch of which no account has been taken, on forfeiture of 5 l.	10 Q. Ann.	26	20	174
— Maker thereof, fraudulently concealing starch or materials, forfeits 20 l.	10 Q. Ann.	26	21	175
— Maker thereof, fraudulently hiding or concealing starch, forfeits 100 l.	19 Geo. III.	40	20	635
— Maker thereof, removing or sending away starch before account taken by officer, without 24 hours notice in London, and two days in the country, forfeits 20 l.	10 Q. Ann.	26	19	174
— Maker thereof, removing starch after dried, and before weighed by officer, forfeits 50 l.	4 Geo. II.	14	2	301
— Maker thereof, removing starch out of the stove, or other drying place, after dried, and before weighed or taken account of by the officer, forfeits 200 l.	19 Geo. III.	40	19	634
— Maker thereof, must keep just scales and weights, and permit and assist the officer to use the same, on forfeiture of 10 l.	10 Q. Ann.	26	16	173
— Maker thereof, fraudulently using unjust or insufficient weights or scales in weighing his stock, forfeits 100 l.:—By 28 Geo. III, c. 37, false weights or scales are forfeited, and may be seized.	10 Geo. III.	44	1	569
	28 Geo. III.	37	15	993
— Maker thereof, putting any substance into his stock to be weighed, whereby the officer may be prevented from taking a true account; or forcibly obstructing or using any art or contrivance to prevent or impede the officer in taking a true account, forfeits 100 l.	26 Geo. III.	77	8	916
— Maker thereof, for scrapings weighed by the officer and dissolved in water, must be allowed seven tenths from the box gage; but not more than seven tenths of one fifth of the amount of the box gage, to be deducted in any case whatever.	26 Geo. III.	51	10	848
— Maker thereof, entitled, on demand, to a copy of officer's return.	10 Q. Ann.	26	14	173
— Maker thereof, or his chief workman, must make entry in writing, and on oath, monthly in London, and every six weeks in the country, of the weight of all starch made, on forfeiture of 50 l.:—By 19 Geo. III, c. 40, entry must be made weekly both in London and the country.	10 Q. Ann.	26	11	172
	19 Geo. III.	40	3	629
— Maker thereof, not obliged to go further than the next market town to make entry.	10 Q. Ann.	26	12	172
	19 Geo. III.	40	5	630
— Maker thereof, in London, must pay the duty within four weeks, in the country within six weeks after he has, or ought to have made entry, on forfeiture of double duty:—By 19 Geo. III, c. 40, duty must be paid within one week after entry.	10 Q. Ann.	26	13	173
	19 Geo. III.	40	3	629
— And materials and utensils in the custody of starch-maker, or other person in trust for him, is liable for duties and penalties.	10 Q. Ann.	26	23	175
	28 Geo. III.	37	21	996

STARCH, *continued.*

	ACTS.		
	YEAR & REIGN.	l.	s.
And scrapings, except loose starch, not exceeding 28 pounds, found in the possession of any maker (or dealer, by 27 Geo. III. c. 31,) or other person for their use, or removing, not being legally stamped, is forfeited, together with the boat, vessel, cattle, or carriage, employed in removing the same; and the maker or dealer in whose possession found, forfeits 10s. a pound;—but not to extend to hair powder, nor to starch taken out of the papers, at hair powder or blue makers.	26 Geo. III.	51	13
Exceeding 28 pounds, not to be removed without the word "Starch" marked in legible letters, three inches long, on the package, on forfeiture thereof, with the boat, vessel, cattle, and carriage, employed in removing the same.	27 Geo. III.	31	23
Dealer therein, receiving above 28 pounds without the word "Starch" marked on the package, forfeits 200 l.			
Which has paid the duty, and no other material (except ingredients for colouring) to be used in making stone blue.	24 Geo. III.	48	4
Exceeding 28 pounds, found in an unentered place belonging to a maker of hair powder, or stone blue, is forfeited, and the maker incurs a penalty of 50 l.			
Received by makers of hair powder or stone blue, loose, or scrapings, or in papers unstamped, is forfeited, and 10s. a pound.	24 Geo. III.	48	1
Maker thereof, having in his possession any alabaster, plaister of Paris, talk, chalk, whiting, lime, or other materials (except starch) for making, mixing, or counterfeiting hair powder, forfeits 10 l.	26 Geo. III.	51	23
For hair powder, if adulterated with alabaster, plaister of Paris, whiting, lime, or other like ingredients (sweet scents excepted) is forfeited, and the seller thereof who mixed the same, forfeits 50 l.			
For hair powder, adulterated with alabaster, plaister of Paris, talk, chalk, whiting, lime, or other material (sweet scents, and rice first made into starch, excepted) is forfeited, and the person who uses, or offers the same to sale, forfeits 20 l.	26 Geo. III.	51	24
For hair powder, adulterated with alabaster, whiting, lime, &c. and offered for sale, subjects the party to the forfeiture thereof, and 20 l.			
Person found assisting in privately making thereof, may be arrested by any officer of excise, and taken before one justice, who, on oath of one witness, or on confession, may convict the party in the penalty of 30 l. and in default of payment, commit him for six months;—second offence, 60 l. and in default of payment, one year's imprisonment.	26 Geo. III.	51	24
Suspected to be privately making, or fraudulently lodged or concealed, may, by day (or night with constable) be searched for and seized under a warrant from one commissioner, or one justice;—obstructing, penalty 50 l.			
Suspected to be fraudulently concealed in an entered or unentered place, may, by day (or night with constable) be searched for and seized under a warrant of two commissioners in London, or one justice in the country;—obstructing, penalty 100 l.	4 Geo. II.	14	8
Suspected to have been privately made, clandestinely imported, or fraudulently relanded, if found on board ship, or carrying in any waggon or other carriage, is forfeited, and 5 l. per cwt. unless the duty is proved to have been paid or secured.			
Found on board ship or vessel, or carrying in cart or waggon, there being good reason to suspect it was made in a private workhouse, or clandestinely imported, or relanded, is forfeited, together with horse and package, unless proved to have paid duty, and the party also forfeits 5 l. per cwt.	20 Q. Ann.	26	31
And materials seized by virtue of a warrant, subjects the party in whose custody found to the penalty of 50 l. unless it be made appear that the duty has been paid.	12 Q. Ann.	9	20
	4 Geo. II.	14	5
	10 Q. Ann.	26	31
	4 Geo. II.	14	5
	24 Geo. III.	48	2
	4 Geo. II.	14	4
	23 Geo. II.	21	34
	23 Geo. II.	21	30
	4 Geo. II.	14	3
	4 Geo. II.	14	4

STARCH, *continued.*

	A C T S.			Page.
	YEAR & REIGN.	Cha.	Sect.	
— Clandestine maker thereof, summons directed to him by his right or assumed name, and left at the place where discovery made, is sufficient.	5 Geo. III.	43	19	516
— Seized, as being unlawfully imported, relanded, or clandestinely made, and not claimed in 20 days; if in London, notice of the time of hearing, signed by the solicitor, must be fixed up at the Royal Exchange;—if in the country, notice must be proclaimed at the next market town, on the next market day after the expiration of the 20 days.	23 Geo. II.	21	33	385
— On the trial of information for the seizure thereof, the proof of payment of duty lies on the claimer.	23 Geo. II.	21	30	384
— Carried coastwise without a regular cocquet, is forfeited, and may be seized by officers of excise.	23 Geo. II.	21	35	386
— Maker thereof, obstructing officer in the execution of his duty, forfeits 20 l.	23 Geo. II.	21	29	384
— Maker, obstructing officer in the execution of his duty, forfeits 50 l.:—By 24 Geo. III, c. 48, penalty 100 l.	10 Q. Ann.	26	18	174
— Upon what affidavit, and on what conditions, a proportion of the duties is to be paid for starch consumed in preparing and finishing manufactures from flax and cotton for sale.	19 Geo. III.	40	21	635
— No manufacturer of cotton or linen entitled to any allowance out of the duties on starch, unless he enter his name and abode with the collector of excise, one year before he makes any claim.	26 Geo. III.	51	26	855
— Manufacturer of linen or cotton intending to claim an allowance of the duty on starch, must keep a book, and enter therein the quantity used each week; which book must lie open to the officer of excise, and be returned to the collector, on oath, annually.	24 Geo. III.	48	6	794
— Fees to be taken for paying the allowance of duty on starch, or administering the oath, in respect to manufactures from flax and cotton, not to exceed 6 d. on forfeiture of treble damages.			1	733
— For which all the duties have been paid, being exported to foreign parts from the lawful quays, in lawful hours, and under the prescribed rules and regulations, is entitled to a drawback of the duty.	23 Geo. III.	77	2	735
— No entry thereof for exportation, to be allowed, nor any debenture made out, but in the name of the real owner, unless a corporation or company trading by joint stock; or that the owner do not reside at the port of exportation, and in those cases an agent may be employed.			3	735
— Must not be exported, unless the label and stamp on each piece is entire and unbroken, except starch ground into powder.			5	736
— Intended for exportation, 12 hours notice must be given in London, and 24 in the country, of the time and place of packing, and must be packed in the presence of an officer, who is to take account thereof, fasten and seal the package, and make a return of the quantity to the shipping officer at the port of exportation.	23 Geo. III.	77	5	736
— For exportation, must be marked by the officer who attends the packing thereof, with such stamp as the commissioners shall direct, having the word "Exportation" denoted thereon;—forging or counterfeiting the exportation stamp, penalty 100 l.	23 Geo. III.	77	2	735
— Opening the package, or wilfully destroying or defacing the seal after packed for exportation, and secured by the officer, penalty 20 l.	23 Geo. III.	77	6	736
— Intended for exportation, may be opened and examined at the port of exportation by the officer attending the shipping.	25 Geo. III.	74	11	819
— Before shipped, the exporter must give security for the due exportation thereof, in treble the value of the duty to be drawn back.			12	819
	26 Geo. III.	40	18	841
	26 Geo. III.	51	7	847
	25 Geo. III.	74	12	819
	25 Geo. III.	74	13	820
	26 Geo. III.	51	5	847
	26 Geo. III.	51	6	847
	25 Geo. III.	74	12	819
	25 Geo. III.	74	14	821
	25 Geo. III.	74	13	820

STARCH, *continued*.

	A C T S.		
	YEAR & REIGN.	Chap.	Sec.
Before shipped for exportation, the exporter thereof must give the officer six hours notice of the time and place, that he may attend the shipping.	25 Geo. III.	74	13
Not to be carried, or put on board ship for exportation but by the officers of the revenue, or persons licensed by the commissioners of the customs.	26 Geo. III.	40	20
The exporter thereof, or his clerk or manager, must make oath that he believes the duties have been fully paid, and that it is the same as mentioned in the account sent by the packing to the shipping officer.	25 Geo. III.	74	13
On the exportation thereof, unless where an agent can lawfully be employed, the owner must make oath to his property, and that the goods have been fairly exported and not relanded;— and if he has not a right to the drawback, he must acknowledge in writing, at the time of passing his entry, whose property it is:—By 27 Geo. III, c. 31, oath may be administered by the officers of excise.	26 Geo. III.	40	18
Exported to <i>Guernsey</i> or <i>Jersey</i> ; no drawback to be allowed until a certificate is produced of the due landing thereof.	27 Geo. III.	31	25
Exporter thereof, one month after the regular exportation, to have a certificate or debenture, entitling him to the amount of the drawback.	26 Geo. III.	40	19
Relanded after shipped for exportation upon drawback, is forfeited, with the vessels, boats, horses, and carriages, employed in landing or removing the same, together with 5 l. per cwt.	25 Geo. III.	74	13
Unshipped, landed, or put into any other ship or vessel in Great Britain (unless through unavoidable accident) after shipped, and security given or tendered for the exportation thereof, is forfeited, over and above the penalty of the bond.	23 Geo. II.	21	31
Stamped for exportation, found on land (except in the warehouse where packed, or removing to the ship) is forfeited.	25 Geo. III.	74	15
Illegally imported, may be seized on ship-board by officers of excise.	26 Geo. III.	51	8
Not to be imported from beyond the seas in any package containing less than 224 lb. and must be stowed openly in the hold of the ship, on forfeiture thereof, and 50 l. by the master of the vessel.	23 Geo. II.	21	28
Foreign, unshipped to be landed before entry made, and duty paid, is forfeited, together with the boats, or vessels, horses, carriages, &c. and 5 l. per cwt.	23 Geo. II.	21	27
Unlawfully imported or relanded, if knowingly kept, harboured, or concealed, is forfeited, and the party forfeits 50 l. per cwt.	23 Geo. II.	21	31
Penalty for importing the same unlawfully, may be stopped by the master out of the mariners wages, if it appear they shipped the same without the master's privity.	23 Geo. II.	21	32
	26 Geo. II.	32	8

STAVING.

Or destroying, the casks or package containing cyder or perry, after seized, penalty 40 l.	6 Geo. III.	14	17
Or destroying the package, containing coffee, cocoa-nuts, chocolate, or tea, after seized, penalty 50 l.	10 Geo. I.	10	40
Or destroying spirits after seized, penalty 40 l.	8 Geo. I.	18	25
Or destroying, the casks or package containing wine, after seized, penalty 100 l.	26 Geo. III.	59	45
Or destroying casks, vessels, boxes, or other package, containing goods liable to forfeiture, after the seizure thereof, the offender may, on conviction, be committed to the house of correction, for not more than three, nor less than one year; but, if adjudged fit, may, in lieu of such punishment, be delivered to serve as a soldier or sailor.	19 Geo. III.	69	10 11 12 13
Or destroying, foreign goods on ship-board, within four leagues of the coast, unless through unavoidable necessity, penalty 200 l.	26 Geo. III.	40	13

**STILL, *vide* DISTILLER, RECTIFIER.
STOREHOUSE.**

— For keeping malt for exportation, must be provided by the maker, on forfeiture of 50 l.

STORES, *vide also* BEER, DISTILLER for EXPORTATION, RUM.

— Master of ship chargeable in his victualling bill with beer or cyder, according to the quantity usually consumed in the voyage.

— British plantation rum may be shipped as stores, free of duty, in casks of 100 gallons, and on board ships of 100 tons.

— British corn spirits may be shipped as stores, free of duty, in casks of 100 gallons, and on board ships of 100 tons.

STRANDED GOODS, *vide also* SHIP, and WRECK.

— Salvaged (not being *wrecked*, or *jetsam*, *flotsam*, or *lagan*;) after salvage, and other charges paid, are liable to duties, &c. as if regularly imported.

— Salvaged, not being claimed, officers of the customs, under the authority of three justices, may take possession thereof; may sell perishable goods forthwith, and other goods in 12 months, if not claimed;—the money arising by sale, after charges deducted, to be transmitted to the exchequer, to remain for the owner.

— Stolen, and found in the custody of any one, must be restored to the owner.

— Officer of customs abusing his trust in respect to stranded goods, penalty treble damages, and incapacity.

— Tobacco or snuff saved out of a stranded ship, is to be deposited in the nearest customs warehouse, and is subject to the same rules, regulations, &c. as other tobacco, &c.

STRENGTH, *vide also* DISTILLER, RECTIFIER, SPIRITS.

— Of spirits, to be ascertained by Clark's hydrometer.

— At which foreign spirits may be imported, not to exceed one to nine over hydrometer proof; but British plantation rum is excepted.

— At which British spirits made in Scotland may be imported, is three per cent. above one to ten over hydrometer proof;—but the duty to be charged for the difference between the latter strength and three per cent. above.

— At which the British stock of a distiller is to be cast or computed, is one to ten over hydrometer proof.

— At which a distiller is allowed to sell, or send out spirits for home consumption, not to exceed one to ten over hydrometer proof.

— At which the British stock of a rectifier is to be cast or computed, is one in three three-fourths under hydrometer proof.

— At which a rectifier is allowed to sell or send out British brandy, spirits, or compounds, not to exceed one in five under hydrometer proof; spirits of wine excepted.

— At which the stock of raw, unrectified British spirits of a dealer (not being a rectifier) is to be cast or computed, is one to ten over hydrometer proof.

— At which a dealer in spirits (not being a rectifier) may keep British spirits, or British and foreign mixed, not to exceed one in eight under hydrometer proof;—except raw or unrectified spirits, or spirits of wine.

— At which foreign spirits are allowed to be sold, sent out, or kept in stock by distillers, rectifiers, and dealers, is not lower than one in six under hydrometer proof; nor must foreign and British mixed be kept of a lower strength, except throb, cherry, or raspberry.

— At which British spirits may be exported, is one in six under hydrometer proof; a gallon of which is to be reckoned at 7 lb. 13 oz.

ACTS.			
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12 Geo. I.	4	51 58	284 286
1 W. & M.	22	3	49
1 Geo. III.	7	7	462
19 Geo. III.	22	7	624
33 Geo. II.	9	7 8	446 447
5 Geo. I.	11	13	222
12 Q. Ann.	18	2	205
12 Q. Ann.	18	4	206
12 Q. Ann.	18	7	207
29 Geo. III.	68	58	1056
27 Geo. III.	31	17	971
26 Geo. III.	73	60	905
28 Geo. III.	46	60	1014
26 Geo. III.	73	27	896
26 Geo. III.	73	31	896
30 Geo. III.	37	3	1115
30 Geo. III.	37	6	1116
26 Geo. III.	73	32	897
26 Geo. III.	73	27	896
26 Geo. III.	73	34	897
26 Geo. III.	73	31	896
2 Geo. III.	5	21 24	470 471

STUFFS, *vide alſo* CALICOES.

— Made of woollen, or of which the greater part in value is woollen, not liable to duty on being printed, painted, or ſtained.

SUB-COMMISSIONERS of EXCISE, *vide alſo* COMMISSIONERS.

— May hear and determine offences, if juſtices neglect for the ſpace of 14 days after complaint laid.

— Not to act as juſtices of the peace in exciſe caſes.

SUBPCENA, *vide* ACTION, INFORMATION, SUMMONS. SUFFERANCE.

— Muſt be obtained from an officer of cuſtoms before the landing of goods brought coaſtwiſe.

SUGAR, *vide alſo* BREWER, DISTILLER.

— Not to be uſed in brewing beer, on forfeiture of the beer, and 100 l.

— Not to be uſed in brewing beer; nor above 10 lb. had in the cuſtody of a brewer, on forfeiture of 100 l.

— Not to be uſed in beer by brewer, victualler, &c. on forfeiture of 20 l.

— Not to be uſed by corn diſtiller in preparing waſh, or extracting low wines or ſpirits; nor above 10 pounds had in the cuſtody of ſuch diſtiller, on forfeiture of 100 l.

SUIT, *vide* ACTION, INFORMATION, PROSECUTION.**SUMMARY JURISDICTION, *vide alſo* COMMISSIONERS, JUSTICES.**

— Given to the commissioners of exciſe, ſub-commiſſioners, commiſſioners of appeal, and juſtices.

SUMMONS, *vide alſo* COMPLAINT, INFORMATION, WITNESS.

— Muſt be iſſued by commiſſioners or juſtices, requiring the party to appear, before they proceed to the hearing of any information or complaint.

— Directed by right, or aſſumed name, and left with wife, child, or menial ſervant; or at the houſe, workhouſe, ſhop, cellar, or uſual place of reſidence of the perſon for whom deſigned, is legal and effectual.

— Directed to a clandestine maker of candles, by his right, or aſſumed name, and left at the place where fraud diſcovered, is ſufficient.

— Directed to a clandestine maker of ſoſe or ſtarch by his right, or aſſumed name, and left at the place where fraud diſcovered, is ſufficient.

— May be iſſued by commiſſioners or juſtices, requiring perſons to attend and give evidence in exciſe caſes;—not attending, penalty 40 s.: —By 7 & 8 W. III, c. 30, neglecting to appear, or reſuſing to give evidence, penalty 10 l.

— May be iſſued by two commiſſioners in London, or one juſtice in the country, on oath of ſuſpicion, requiring dealers in coffee, tea, &c. to appear and make oath to the truth of their entry books.

— May be iſſued by juſtice, requiring any exciſe officer to appear and produce his books, and give evidence againſt perſons ſuſpected of ſelling beer, cyder, &c. without licence.

— May be iſſued by juſtice, requiring the appearance of any perſon ſuſpected of, or informed againſt for ſelling beer, cyder, &c. without licence.

SUPREMACY, *vide alſo* ALLEGIANCE.

— Oath of, muſt be taken by every perſon before he intermeddles with any employment in the exciſe.

SURGEON.

— May uſe ſpirits in the preparation of medicines without ſubjecting himſelf to the penalties, &c. for retailing.

A C T S.			
YEAR & REIGN.	Y.	M.	P.
10 Q. Ann.	19	69	158
12 Car. II.	23	31	20
12 Car. II.	24	45	27
15 Car. II.	11	8	39
8 Geo. I.	18	18	245
1 W. & M.	24	17	54
10, 11 W. III.	21	34	90
12 Q. Ann.	2	32	192
23 Geo. III.	70	24	730
12 Car. II.	23	31	20
12 Car. II.	24	45	27
12 Car. II.	23	31	20
12 Car. II.	24	45	27
32 Geo. II.	17	1	432
11 Geo. I.	30	26	276
5 Geo. III.	43	19	516
22, 23 Car. II.	5	11	48
7, 8 W. III.	30	24	73
11 Geo. I.	30	12	269
26 Geo. II.	31	9	410
26 Geo. II.	31	9	410
		10	411
12 Car. II.	23	33	21
12 Car. II.	24	47	31
15 Car. II.	11	27	45
9 Geo. II.	23	12	317
10 Geo. II.	8	12	350

SUPERVISOR or SURVEYOR, *vide also* OFFICER of EXCISE.

May reweigh *leather* within 24 hours after weighed by the officer.

May provide locks and keys, and approve of the fastenings for *chandlers* furnaces, coppers, moulds, &c.;—trader must pay for locks, &c.

May provide locks and keys, and approve of the fastenings for *distillery* furnaces, stills, and other utensils;—trader must pay for locks and keys.

May provide locks and keys, and approve of the fastenings for *rectifiers* furnaces, stills, and other utensils;—trader must pay for locks and keys.

May require *distillers* and *rectifiers* in the country, to repair the fastenings of their utensils;—general surveyors may do the same in London.

May provide locks and keys, and approve of the fastenings for *sape-makers* coppers;—trader must pay for locks and keys.

May provide locks, keys and fastenings, for the furnace and ash-hole doors of *sape-makers* coppers,—which must be paid for by the trader.

May approve of the room and fastenings provided by *manu- facturer* for keeping *Scotch snuff*.

SURPLUS.

Of the money paid to the receiver general of the customs, in consideration of the duty on tea, over and above the net sum of 87,136l. 16s. 8½d. must be paid to the commissioners of excise, whose receipt is a discharge to the said receiver general.

SURVEYOR, *vide* SUPERVISOR.SURVEYORS GENERAL, *vide also* SUPERVISOR.

Of excise in London, may require *distillers* and *rectifiers* to repair the fastenings of their utensils;—surveyors and supervisors have the same power in the country.

Of customs, may examine witnesses on oath;—and taking false oath, punishable as corrupt perjury.

SWEETS.

Are liquors made by infusion, fermentation, or otherwise, from foreign fruit, or sugar; or from fruit or sugar mixed with other materials, &c.

Or wine, made by the occupiers of British vineyards from the juice of grapes growing thereon, not chargeable with duty.

Maker thereof for sale, must take out and pay duty for a licence annually;—neglect 30 l.

Maker thereof for sale, cannot by virtue of one licence carry on business in any other houses or places than those in which it was carried on at the time licence was taken out.

Makers thereof for sale, being partners and carrying on business in one house or shop; one licence sufficient.

Maker thereof for sale, must give notice in writing, and at the next office of excise, of his name, abode, and rooms or places for making or keeping, on forfeiture of 20 l.

Maker thereof, not to erect or use any sleeping-tub, or other utensil for making or keeping sweets without notice, on forfeiture of 50 l.

Maker thereof, must permit officer, by day (and night with constable) to enter and take account,—refusing, penalty 15 l.

Maker thereof, concealing or conveying away sweets, forfeits 40 s. per barrel.

A C T S.			
YEAR & REIGN.	Cha.	Sect.	Page.
5 Geo. I.	43	21	517
27 Geo. III.	31	21	973
12 Geo. III.	46	11	574
14 Geo. III.	73	1	592
26 Geo. III.	73	4	593
14 Geo. III.	73	8	890
12 Geo. III.	46	11	592
26 Geo. III.	73	9	574
26 Geo. III.	73	10	890
5 Geo. III.	43	15	891
28 Geo. III.	37	13	514
32 Geo. III.	21	1	992
17 Geo. III.	52	7	1153
24 Geo. III.	48	9	619
32 Geo. III.	21	1	795
29 Geo. III.	68	91	1153
25 Geo. III.	74	3	1072
		5	817
			818
26 Geo. III.	73	10	817
26 Geo. III.	40	28	844
		29	844
10, 11 W. III.	21	5	86
10 Geo. II.	17	7	335
24 Geo. III.	41	1	770
		6	772
		7	773
24 Geo. III.	41	8	774
24 Geo. III.	41	8	774
10 Geo. II.	17	4	774
8, 9 W. III.	22	11	334
7, 8 W. III.	30	17	80
7, 8 W. III.	30	16	71
			70

SWEETS, *continued*.

	A C T S.		
	YEAR & REIGN.	§	§
— Maker thereof, not to sell, or deliver out sweets without notice to the officer, except between three in the morning and nine in the evening in summer, and five in the morning and eight in the evening in winter, on forfeiture of 40 s. per barrel.	7, 8 W. III.	10	18 71
— Maker thereof, entitled, on request, to a certificate to accompany the removal of sweets that have been charged with duty.	6 Geo. I.	11	22 232
— Maker thereof, for sale, sending away, or removing sweets without certificate, forfeits the same, and 10 s. per gallon.	6 Geo. I.	11	22 232
— Dealer therein, having an increase in his stock, over and above what the officer found on the last preceding survey, such increase to be deemed brought in without certificate, and an equal quantity is forfeited, and the dealer incurs the penalty of 20 l.	21 Geo. III.	55	29 698
— Vintner, receiving sweets without certificate, forfeits the same, and 10 s. per gallon.	6 Geo. I.	21	22 232
— Found in the room, cellar, &c. entered by any wholesale dealer in wine, for keeping or selling the latter, to be deemed foreign wine.	26 Geo. III.	59	29 870
— Found in the custody of any dealer in foreign wine, are forfeited, and the dealer in whose custody found, forfeits 10 s. per gallon.	26 Geo. III.	59	25 888
— Retailer thereof, is one who sells in quantities of 25 gallons or under.	30 Geo. III.	38	14 1125
— Retailer thereof, to be drank in his house, must be previously licensed as an alehouse-keeper, &c. by two justices:—But by 32 Geo. III. c. 9, not to extend to freemen of the vintners company,—to persons licensed by the chancellors of the universities,—nor to three tavern-keepers licensed by the mayor and burgesses of St. Albans.	10 Geo. II.	17	10 336
— Retailer thereof, must take out, and pay duty for an excise licence annually;—neglect 50 l.	28 Geo. III.	37	11 337
— Retailer thereof,—his excise licence to terminate on the 10th of October in each year.	32 Geo. III.	59	9 1170
— Retailer thereof, first taking out an excise licence, if between the 5th April and 10th October, to be charged only at a rateable proportion of the duty.	30 Geo. III.	38	11 1171
— Retailer thereof, cannot, by virtue of one excise licence, carry on business in any other places than those in which it was carried on, and of which entry was made at the time the licence was taken out.	30 Geo. III.	38	6 1121
— Retailers thereof, being partners, and carrying on business in one house, one licence sufficient.	30 Geo. III.	38	9 1123
— Retailer thereof, dying or removing; his executor, administrator, wife, child, or assignee, may, by authority of the commissioners of excise in London, or the collector and supervisor in the country, carry on the business for the unexpired term of the licence.	30 Geo. III.	38	8 1123
— Licence to retail sweets must contain the words “to sell Sweets or British Wines only.”	30 Geo. III.	38	8 1123
— Retailer thereof, must cause the words “Dealer in British Wines” to be painted on his sign, or some conspicuous part of his house, on forfeiture of 10 l.	30 Geo. III.	38	10 1124
— Retailer or seller thereof, having more than two gallons in his custody, is deemed a maker.	30 Geo. III.	38	10 1124
	26 Geo. III.	74	7 911
	26 Geo. III.	74	7 911
	10, 11 W. III.	21	5 86

TABLE BEER, *vide* BEER.TANNER, *vide also* LEATHER, TAWER, OIL-LEATHER-DRESSER.

— Tanned leather defined.	1 Jac. I.	22	49 13
— Cannot exercise that trade unless he has served seven years;—but the wife, son, or daughter, may carry on the business.	9 Q. Ann.	11	3 122
	1 Jac. I.	22	5 2

TANNER, *continued.*

	A C T S.			Page.
	YEAR & REIGN.	Chap.	Secl.	
— Must take out, and pay duty for a licence annually;—neg- lect, 30l.	24 Geo. III.	41	1 6 7	771 772 773
— Cannot, by virtue of one licence, carry on business in any other houses or places than those in which it was carried on at the time the licence was taken out.	24 Geo. III.	41	8	774
— One licence sufficient for partners carrying on business in one house or place.	24 Geo. III.	41	8	774
— Before beginning, must give notice in writing, and at the next office, of his name, tan-houses, yards, mills, number and situation of fats, pits, &c. on penalty of 50l.	9 Q. Ann.	11	15	125
— Must not make use of any unentered place for drying or keep- ing hides or skins, on forfeiture of 20l.	9 Q. Ann.	11	16 17	126 127
— Fraudulently using any private yard, workhouse, pit, fat, mill, &c. forfeits 20l. and the leather.	9 Q. Ann.	11	17	127
— Must permit the officer, by day, to enter and take account of hides and skins;—refusing, penalty 10l.	9 Q. Ann.	11	16 17	126 127
— Shaving hide or calve skin before thoroughly tanned, to lessen the duty, forfeits the skin or value.	9 Q. Ann.	11	12	124
— Must give two days notice, in writing, before taking leather out of the materials to be dried, on forfeiture of 20l.	9 Q. Ann.	11	16 17	126 127
— Must, within two days after taking out, and before removing hides or skins from the drying place, make entry of the number and quality thereof, which entry must be verified on oath, on forfeiture of 20l.	9 Q. Ann.	11	16 17	126 127
— Must not remove leather from his yard or drying place without two days notice.	9 Q. Ann.	11	19	128
— Must not remove leather from the usual drying place until the duty is charged, and the goods marked, on forfeiture thereof, and 20l.	9 Q. Ann.	11	16 17	126 127
— Must not remove leather from the drying place, &c. before stamped, on forfeiture thereof, and 50l.	9 Q. Ann.	11	26	130
— Fraudulently hiding or concealing hides or skins, forfeits 20l. and the goods.	9 Q. Ann.	11	17	127
— Must keep stamped leather separate from unstamped, on for- feiture of 10l.	5 Geo. I.	2	10	219
— Must keep leather last stamped separate from leather previously stamped, in London 24 hours, in the country 48 hours, unless sooner reweighed, on forfeiture of 10l.	5 Geo. I.	2	10	219
— Must not remove hides, skins, or pieces, from his entered premises, until 24 hours after stamped by the officer, unless sooner weighed by the supervisor or surveyor, on forfeiture of 20l.	5 Geo. III.	43	21	517
— Must keep just scales and weights, and assist the officers in using the same, on forfeiture of 50l.	9 Q. Ann.	11	18 19 26	128 128 130
— Must keep just scales and weights, and assist the supervisor in reweighing his leather, on forfeiture of 50l.	5 Geo. III.	43	22	519
— Fraudulently using false, unjust, or insufficient scales or weights in weighing his stock, forfeits 100l.;—and by 28 <i>Geo. III. c. 37</i> , false scales or weights may be seized.	10 Geo. III. 28 Geo. III.	44 37	1 15	569 993
— Putting any substance into his stock to be weighed, whereby the officer may be prevented from taking a true account; or forcibly obstructing, or using any art or contrivance to prevent or impede the officer in taking a true account, penalty 100l.	26 Geo. III.	77	8	916
— Must permit the officer to weigh, and take account of leather; and must ascertain, on oath, the value of such as is chargeable ad valorem before removed.	9 Q. Ann.	11	19	128
— Stamps for marking tanned leather to denote the payment of the duty, to be provided, and may be altered by the commis- sioners of excise.	9 Q. Ann. 5 Geo. I.	11 2	44 9	133 218
— May direct on what part of the hide or skin the duty stamp shall be impressed.	9 Q. Ann.	11	22	129

TANNER, *continued.*

		A C T S.			
		Y E A R & R E I G N.	1	2	3
—	Forging the duty stamp, to suffer death as a felon, without clergy.	9 Q. Ann.	11	44	133
—	Of pates and tails cut from the hide, to pay duty for such parts ad valorem.	5 Geo. I.	2	9	218
—	Must ascertain the value of leather, chargeable ad valorem, upon oath, according to its worth at the next market, without respect to the duty.	9 Q. Ann.	11	46	134
—	Entitled to a true copy of the officer's charge.	9 Q. Ann.	11	14 19	125 128
—	Must make up and balance with the officer, every three months, an account of the hides and skins taken out of the ingredients, on forfeiture of 50l.	9 Q. Ann.	11	20	128
—	Must pay duty in London within 14 days, in the country within six weeks, after the goods are stamped, on forfeiture of double duty.	9 Q. Ann.	11	27	130
—	Not obliged to go further than the next market town to pay duty.	9 Q. Ann.	11	23 24 25	129
—	Must not carry out hides or skins after he has neglected to pay duty, on forfeiture of double value.	9 Q. Ann.	25	25	129
—	Must observe the regulations of the <i>act</i> of 1 Jac. I. c. 22.	9 Q. Ann.	11	16	123
—	Must not exercise the business of a butcher, on forfeiture of 6s. 8d. per day, and the leather.	1 Jac. I.	22	4 6 25	1 2 6
—	Must not use the trade of a shoemaker, currier, or leather cutter.	1 Jac. I.	22	6 25	2 6
—	Only allowed to buy rough hides, or calve skins in the hair, on forfeiture thereof, or value.	1 Jac. I.	22	7	2
—	Or other, not to forefall hides, on penalty of 6s. 8d. each.	1 Jac. I.	22	7	2
—	Must not tan any rotten or putrified hide.	1 Jac. I.	22	11	3
—	Must not suffer hides to remain wet till frozen.	1 Jac. I.	22	11	3
—	Must not over lime hides, nor put them in tan fats till the lime is washed out.	1 Jac. I.	22	11	3
—	Must not use any material, except oak or ash bark, tapwort, malt, meal, lime, culver, or hen-dung.	1 Jac. I.	22	11	3
—	Must not parch leather by the heat of fire, or the sun.	1 Jac. I.	22	11	3
—	Must continue hides for sole leather in the wooze 12 months, and for upper leather nine months.	1 Jac. I.	22	11	3
—	Must not tan any hide, calve or sheep skin, in hot or warm wooze, penalty 10l. and the pillory.	1 Jac. I.	22	17	4
—	Must not work hides negligently, nor offer hides, tanned contrary to law, to sale, on forfeiture thereof, or the value.	1 Jac. I.	22	11	3
—	Must not artfully raise hides for sole leather that are not fit for the purpose, on forfeiture thereof.	1 Jac. I.	22	13	3
—	In Scotland, subject to such regulations of the 1 Jac. I. c. 22, as are re-enacted by the 9 Q. Ann. c. 11.	24 Geo. III.	19	2	754
TAVERN-KEEPER, <i>vide</i> ALEHOUSE-KEEPER, INN-KEEPER, RETAILER of SPIRITS.					
TAWER, <i>vide also</i> LEATHER, TANNER, and OIL-LEATHER-DRESSER.					
—	Who are deemed such, viz. collar-makers, glovers, bridle-cutters, and others, who dress skins, hides, or pieces, in allum and salt, or meal, or with other ingredients, and who cut the same into wares.	9 Q. Ann.	11	28	131
—	Tawed leather defined.	1 Jac. I.	22	49	13
—	Must take out and pay duty for a licence annually,—neglect, 10l.	9 Q. Ann.	11	3 1 6 7	122 771 772 773
—	Cannot by virtue of one licence carry on business in any other houses or places than those in which it was carried on at the time the licence was taken out.	24 Geo. III.	41	8	774
—	One licence sufficient for partners carrying on business in one house or place.	24 Geo. III.	41	8	774

TAWER, *continued.*

	A C T S.			
	YEAR & REIGN.	Cha.	Secl.	Page.
Before beginning to work, must give notice in writing at the next office of his name, yards, workhouses, number and situation of his fats, pits, &c. on penalty of 50 l.	9 Q. Ann.	11	15	125
Must not make use of any unentered place for drying or keeping hides or skins, on forfeiture of 20 l.	9 Q. Ann.	11	16	126
Fraudulently using any private yard, workhouse, pit, fat, mill, &c. forfeits 20 l. and the leather.	9 Q. Ann.	11	17	127
Must permit the officer, by day, to enter and take account of hides and skins,—refusing, penalty 10 l.	9 Q. Ann.	11	16	126
Dipping or steeping sheep or lamb skins in tanners wooze, not on that account chargeable as for tanned leather.	9 Q. Ann.	11	17	127
Must give two days notice in writing before taking leather out of the materials to be dried, on forfeiture of 20 l.	3 Geo. I.	4	13	215
Must, within two days after taking out, and before removing hides and skins from the drying place, make entry of the number and quality thereof; which entry must be verified on oath, on forfeiture of 20 l.	9 Q. Ann.	11	16	126
Must not remove leather from his yard or drying place, without two days notice.	9 Q. Ann.	11	17	127
Must not remove leather from the usual drying place until the duty is charged, and the goods marked on forfeiture thereof, and 20 l.	9 Q. Ann.	11	19	128
Must not remove leather from the drying place, &c. before stamped, on forfeiture thereof, and 50 l.	9 Q. Ann.	11	16	126
Fraudulently hiding or concealing hides or skins, forfeits 20 l. and the goods.	9 Q. Ann.	11	17	127
Must keep stamped leather separate from unstamped, on forfeiture of 10 l.	9 Q. Ann.	11	26	130
Must keep leather last stamped separate from leather previously stamped, in London 24 hours, in the country 48 hours, unless sooner reweighed, on forfeiture of 10 l.	9 Q. Ann.	11	17	127
Must not remove hides, skins, or pieces, from his entered premises, until 24 hours after stamped by the officer, unless sooner weighed by the supervisor or surveyor, on forfeiture of 20 l.	5 Geo. I.	2	10	219
Must keep just scales and weights, and assist the officers in using the same, on forfeiture of 50 l.	5 Geo. I.	2	10	219
Must keep just scales and weights, and assist the supervisor in reweighing his leather, on forfeiture of 50 l.	5 Geo. III.	43	21	517
Fraudulently using false, unjust, or insufficient weights or scales in weighing his stock, forfeits 100 l.;—and by 28 Geo. III. c. 37, false scales or weights may be seized.	9 Q. Ann.	11	18	128
Putting any substance into his stock to be weighed, whereby the officer may be prevented from taking a true account; or forcibly obstructing, or using any art or contrivance to prevent or impede the officer in taking a true account, penalty 100 l.	9 Q. Ann.	11	19	128
Must permit the officer to weigh, and take account of leather; and must ascertain, on oath, the value of such as is chargeable ad valorem, before removed.	9 Q. Ann.	11	26	130
Stamps for marking tawed leather to denote the payment of the duty, to be provided, and may be altered by the commissioners of excise.	5 Geo. III.	43	22	519
May direct on what part of the hide or skin the duty stamp shall be impressed.	10 Geo. III.	44	1	569
Forging the duty stamp, to suffer death as a felon, without clergy.	28 Geo. III.	37	15	993
Must ascertain the value of leather chargeable ad valorem, upon oath, according to its worth at the next market, without respect to the duty.	26 Geo. III.	77	8	916
Entitled to a true copy of the officer's charge.	9 Q. Ann.	11	19	128
	9 Q. Ann.	11	44	133
	5 Geo. I.	2	9	218
	9 Q. Ann.	11	22	129
	9 Q. Ann.	11	44	133
	5 Geo. I.	2	9	218
	9 Q. Ann.	11	14	125
			19	128
	9 Q. Ann.	11	20	128

TAWER, *continued.*

- Must make up and balance with the officer, every three months, an account of the hides and skins taken out of the ingredients, on forfeiture of 50 l.
- Must pay duty, in London within 14 days, in the country within six weeks, after the goods are stamped.
- Not obliged to go further than the next market town to pay duty.
- Must not carry out hides or skins after he has neglected to pay duty, on forfeiture of double duty.

TARE.

- To be allowed for bags, or pockets of hops, is 10 lb. per cent.
- To be allowed for casks containing hops, is what the casks actually weigh.
- Of bags or pockets for hops, to be marked on the outside by the officer of excise, before the hops are put in.
- Must be marked on hogheads, casks, &c. of tobacco imported from America.

TEA.

- The inland duty thereon discontinued from the 15th September 1784, to the 1st August 1785.
- All the powers, rules, regulations, penalties, forfeitures, &c. relative to the duty thereon, in force at the time of passing the act of the 24 Geo. III, c. 38, are re-enacted.
- All the money paid to the receiver general of the customs in consideration of that duty, over and above the net sum of 87,136 l. 16 s. 8 d. must be paid to the commissioners of excise, whose receipt is a discharge to the said receiver general.
- Not to be imported, except from the place of its growth (although formerly exported) on forfeiture thereof.
- May, by licence of the treasury, be imported from any part of Europe;—but such tea must be warehoused the same as if brought immediately from the East Indies.
- Must be entered with the customs on the importation thereof.
- Must be entered with the excise, and landed within 30 days after reported, on forfeiture thereof;—but not to extend to tea imported by the East India Company.
- Upon the importation, and entry thereof, must be deposited in warehouses provided by the importers, and approved by the commissioners of customs;—warehouses to be secured under the locks of the proprietors and officers.
- Imported, and not entered and warehoused, is forfeited, together with the horses, carriages, &c. used in carrying the same.
- Deposited in the warehouses, may, at all reasonable times, be viewed, sorted, &c. by the proprietor, in the presence of the officer, who must attend for that purpose.
- A quantity thereof, sufficient for one year's consumption, must be always kept before-hand, by the East India Company.
- Four public sales thereof, must be held every year by the East India Company; at which, such quantity as shall be judged sufficient to supply the demand, must be put up at prime cost, with the charge of freight, importation, insurance, and lawful interest, and must be sold, provided an advance of 1 d. a pound is bid.
- Put up to sale by the East India Company;—the best bidder, within three days, must deposit 40 s. per chest, or forfeit six times the value of such deposit, and be rendered incapable of bidding at any future sale.
- Put up to sale by the East India Company;—the best bidder for any lot of bohea must deposit 4 l. per chest under the conditions, penalties, &c. contained in the 18 Geo. II, c. 26.

A C T S.			
YEAR & REIGN.	5	5	5
9 Q. Ann. 11	27	130	
9 Q. Ann. 11	23 24 25	129	
9 Q. Ann. 11	24	129	
9 Q. Ann. 11	25	129	
9 Q. Ann. 12	13	138	
6 Geo. I. 21	28	235	
14 Geo. III. 68	1	586	
29 Geo. III. 68	17 18	1036	
24 Geo. III. 38	3	767	
25 Geo. III. 74	1 2	815 816	
25 Geo. III. 74	9	818	
25 Geo. III. 74	3 5	817 818	
11 Geo. I. 30	8	267	
18 Geo. II. 26	10 11 12	357	
10 Geo. I. 10	26	257	
5 Geo. III. 43	35 36	525 526	
10 Geo. I. 10	26 30	257 260	
10 Geo. I. 10	27	259	
10 Geo. I. 10	30	260	
24 Geo. III. 38	5	767	
24 Geo. III. 38	5	767	
18 Geo. II. 26	7	355	
13 Geo. III. 44	2	579	

TEA, *continued.*

	A C T S.			Page.
	YEAR & REIGN.	Cha.	Seet.	
Sales thereof, by the East India Company, must be attended by an officer of excise, who is to take an account of the buyers and prices, and return the same to the commissioners, on oath;—such return to ascertain the charge.	18 Geo. II.	26	6	355
The duty thereon to be computed upon the gross price at the India Company's sales, and the account thereof made up by the India Company, together with the proper officer of excise.	24 Geo. III.	38	3	767
The duty thereon, must be paid by the purchasers to the East India Company, and by the company to the receivers of the revenue, within 40 days after each quarterly sale.	25 Geo. III.	74	2	816
The duty thereon, must be paid before taken out of the warehouses.	24 Geo. III.	38	3	767
Not to be delivered out of warehouses for home consumption, but upon the production of a warrant that the inland duty is paid.	25 Geo. III.	74	2	816
Delivered out of the warehouses for home consumption must be accompanied with a permit, granted by the warehouse-keeper of customs, and signed by the officer of excise.	18 Geo. II.	26	2	354
Delivered by the warehouse-keepers illegally, subjects them to the forfeiture of their employment, and 100 l.	10 Geo. I.	10	26	257
A true account thereof must be entered by the respective warehouse-keepers, in books to be kept for the purpose, of all received and delivered, distinguishing to whom delivered, and whether for home consumption or exportation.	10 Geo. I.	10	26	257
Accounts thereof kept by the warehouse-keepers, must be sworn to once in six months.	10 Geo. I.	10	29	259
Inspector of the accounts thereof, to be appointed by commissioners.	10 Geo. I.	10	29	259
Dealer therein, must take out and pay duty for a licence annually;—neglect, 20 l.	10 Geo. I.	10	29	259
Dealer therein, by virtue of one licence, cannot sell in any other house or place than that where he dwelt at the time the licence was taken out.	20 Geo. III.	35	14	665
Dealers therein, being partners, and carrying on business in one house or shop, one licence sufficient.	20 Geo. III.	35	15	665
Dealer therein, must cause the words "Dealer in Tea" to be painted over the door of his shop, &c. on forfeiture of 200 l.	20 Geo. III.	35	16	665
Dealer therein, or other, not having made entry at the excise office, having the words "Dealer in Tea" painted over his door, forfeits 50 l.	20 Geo. III.	35	16	665
Dealer therein, buying of any person other than a dealer having the words "Dealer in Tea" painted over his door, forfeits 100 l. except from the original warehouses, or at India Company's, customs, excise, or salvage sales, &c.	19 Geo. III.	69	18	656
Bought by any person not being a dealer, of any person not having the words "Dealer in Tea" painted over his door, except at India Company's, customs, or excise sales, &c. subjects the buyer to the penalty of 10 l.;—and the seller within 20 days, and before information laid, discovering the buyer, exonerates himself.	19 Geo. III.	69	21	657
Dealer therein, before he receives tea into his custody, must make entry in writing, and at the next office of excise, of his warehouses, rooms, shops, or other places for keeping, on forfeiture of 200 l.	19 Geo. III.	69	20	657
Must not be sold, or exposed to sale, but in some entered shop or place, or in the warehouses approved by customs, on forfeiture thereof and treble value:—By 12 Geo. III, c. 46, penalty 10 l.	19 Geo. III.	69	22	658
Dealer therein, must permit officer, at all times by day to enter and take account, on forfeiture of 100 l.	10 Geo. I.	10	10	254
Dealer therein, must not bring in tea without giving notice to the officer, and producing an authentic permit, on forfeiture thereof, and treble value.	10 Geo. I.	10	14	256
	12 Geo. III.	46	6	572
	10 Geo. I.	10	12	255
	10 Geo. I.	10	11	254

TEA, *continued*.

	ACTS.			§
	YEAR & REIGN.	CH.	SECT.	
Dealer therein, must distinguish his tea by the name Black or Green;—black comprehending bohea, congo, fouchong, and pekoe; and green all other sorts.	12 Geo. III.	46	1 2	570 571
Dealer therein, must mark his canisters or other packages with the word "Black" or "Green," according to the sort of tea contained in each.	12 Geo. III.	46	1 2	570 571
Dealer therein, must enter each night, in one book, all sold or consumed in the day, in quantities under six pounds; and in another book, all sold in quantities above six pounds, on forfeiture of 100 l.	10 Geo. I.	10	35	262
Dealer therein, must enter in his books distinct accounts of black and green tea sold or consumed, on forfeiture of 100 l.	12 Geo. III.	46	4	571
Dealer therein, not to have more than one entry book of each sort at a time.	10 Geo. I.	10	35	262
Dealer therein, must leave his entry books open to the inspection of the officer, and return them upon oath when filled up, on forfeiture, for refusal, neglect, or false entry, of 100 l.	10 Geo. I.	10	35	262
Dealer therein, upon oath of suspicion, may be summoned by two commissioners in London, or one justice in the country, to make oath to his entry books; refusing, penalty 20 l.	11 Geo. I.	30	12	269
Exceeding six pounds, removing without permit, is forfeited.	10 Geo. I.	10	16	257
Dealer therein, selling above six pounds, is entitled, on request, to a permit to protect the same on removal:—By 12 Geo. III, c. 46, permit must specify distinctly the quantity of black and green.	10 Geo. I.	10	15	256
	12 Geo. III.	46	5	572
Dealer therein, must deliver to officer, on demand, a sample of the identical tea intended to be removed by permit, not exceeding two ounces,—the sample to be paid for;—refusing sample, penalty 20 l.	21 Geo. III.	55	25	696
Permits for the removal thereof, to be in force only a limited time.	10 Geo. I.	10	16	257
Permits for the removal thereof, must express the time they are to be in force, as well for removing out of the stock of the person from whom, as delivering into the stock of the person to whom sent.	21 Geo. III.	55	27	697
Dealer therein, or other person, counterfeiting or forging, or fraudulently altering or erasing any permit; or knowingly receiving, publishing, or using any counterfeited, forged, false, untrue, altered, or erased permit, forfeits 200 l.:—By 23 Geo. III, c. 70, penalty 500 l.	22 Geo. III.	68	26	713
	23 Geo. III.	70	10	723
Dealer therein, taking out a permit and not sending away the goods, nor returning the permit within the time of its limitation, forfeits treble value;—and the goods also, if on taking stock there shall not appear a sufficient decrease to answer the permit.	11 Geo. I.	30	10	268
Dealer therein, taking out permit and not sending away the goods, nor returning the permit within the time limited for removing the goods out of stock, forfeits treble value;—and the goods also, if on taking stock there shall not appear a sufficient decrease to answer the permit.	21 Geo. III.	55	27	697
Not being received into the stock of the person to whom sent within the time limited in the permit, to be considered as removed without permit; but on proof of unavoidable delay, the court before whom the matter is brought, may restore the goods.	21 Geo. III.	55	27 28	697 698
Dealer therein, receiving tea with permit, may return the same, or any part thereof, within 24 hours after, upon giving 12 hours notice to the officer, specifying the cause of such return, writing his own name, and the name of the person to whom returned, and the words "Returned Tea" on the package.	21 Geo. III.	55	24	696

TEA, *continued.*

	A C T S.			Page.
	YEAR & REIGN.	Cha.	Sect.	
Dealer therein, returning tea to the person from whom received, without permit, or otherwise contrary to the statute, forfeits the same, and 100l.	21 Geo. III.	55	24	696
Dealer therein, must keep just scales and weights, and assist the officers in using the same, on forfeiture of 100l.	10 Geo. I.	10	12	255
Dealer therein, fraudulently using false, unjust, or insufficient scales or weights, in weighing his stock, forfeits 100l.;—and by 28 Geo. III, c. 37, false scales or weights may be seized.	10 Geo. III.	44	1	569
	28 Geo. III.	37	15	993
Dealer therein, putting any substance into his stock to be weighed, whereby the officer may be prevented from taking a true account; or forcibly obstructing or using any art or contrivance to prevent or impede the officer in taking a true account, forfeits 100l.	26 Geo. III.	77	8	916
Dealer therein, having an increase in his stock of black or green without permit, forfeits the same.	12 Geo. III.	46	3	571
Dealer therein, having an increase in his stock, over and above what the officer found on the last preceding survey, such increase to be deemed brought in without permit, and an equal quantity is forfeited, and the dealer incurs the penalty of 20l.	21 Geo. III.	55	29	698
Dealer therein, fraudulently concealing tea, forfeits the same and treble value.	10 Geo. I.	10	39	263
Above six pounds (except returned under the legal rules) removed from without to within the bills of mortality, with or without permit, is forfeited, with the vessels, boats, horses, and carriages, employed in removing the same:—By 22 Geo. III, c. 68, any quantity so removed is forfeited, with the boats, cattle, carriages, &c.	21 Geo. III.	55	20	695
			24	696
	22 Geo. III.	68	21	713
			24	
Above six pounds, found removing at any hour but between seven in the morning and five in the evening from the 29th September to 25th March; or between five in the morning and seven in the evening from the 25th March to the 29th September (except in a known stage coach or waggon usually travelling out of those hours) is forfeited, whether with or without permit, together with the cattle and carriage employed in removing the same.	21 Geo. III.	55	26	697
Found removing without permit, and also the cattle, carriage, and vessel, employed in removing the same, may be seized by officers of the customs.	24 Geo. III.	47	29	787
Dealer therein, not to alter, adulterate, or fabricate tea with terra japonica or other drug, nor mix tea with other leaves or ingredients, on forfeiture thereof and 100l.	11 Geo. I.	30	5	267
Dealer therein, manufacturing leaves in imitation of tea, or mixing or colouring such leaves, or having in custody, or offering to sale any dyed or manufactured leaves, or tea mixed therewith, forfeits 10l. for every pound weight.	4 Geo. II.	14	11	303
Dealer therein, or other person, dying or manufacturing leaves in imitation of tea, or tea leaves that have been used; or mixing such leaves with terra japonica, copperas, sugar, &c. or selling, exposing to sale, or having in custody, any such leaves, on conviction by oath of one witness before one justice, penalty 5l. per pound; and in default of payment, may be committed to gaol for not more than 12 nor less than six months.	17 Geo. III.	29	1	600
Dealer therein, or other, having in his custody above six pounds of ash, elder, or other leaves, green or manufactured, and not proving that they were gathered with the consent of the owner of the trees, and for other uses than fabricating in imitation of tea, forfeits 5l. per pound, and in default of payment may be committed to gaol for not more than 12 months, nor less than six.	17 Geo. III.	29	2	601

TEA, *continued.*

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	YEAR & REIGN.	CH.	SECT.	
Leaves, dyed or fabricated in imitation thereof, suspected to be concealed, may, by day (or night with constable) be searched for and seized under a warrant of one justice;—obstruction, penalty 50 l. or in default of payment the party may be committed to gaol for not more than 12, nor less than six months.	17 Geo. III.	29	3	602
Leaves, green or manufactured, found in the custody of any person, and suspected to be for the purpose of fabricating in imitation of tea, may be seized and burnt, unless the owner prove, within 24 hours, that they were gathered with the consent of the proprietor of the trees, and for other uses than imitating tea.	17 Geo. III.	29	3 4	602 603
Leaves, dyed or fabricated in imitation of tea, and found in the outhouses, gardens, or lands of any person, are deemed to be in his custody, if lodged there with his privity or consent.	17 Geo. III.	29	5	603
Leaves, dyed or fabricated in imitation of tea;—the judgement of a justice, for offences relative thereto, is final, and not to be removed by certiorari.	17 Geo. III.	29	9	604
Leaves dyed or fabricated in imitation of tea;—the conviction for such offence to be certified (in the form prescribed) to the quarter sessions, to be there filed amongst the records.	17 Geo. III.	29	9	604
Liable to forfeiture, may be seized on board ship by officer of excise.	11 Geo. I.	30	1	265
Taken out of any East India company's ship at sea, on her homeward-bound voyage (unless in case of necessity, or for lawful reason) forfeited, together with the ship or vessel into which taken, or by which removed; and the master of India ship, and every other person concerned in unshipping or receiving the same, forfeits treble the value.	17 Geo. III.	41	1	613
Above six pounds, found in any British ship from foreign parts (except employed by the East India company) is forfeited.	28 Geo. II.	21	1	415
Above six pounds, found on board any ship from foreign parts, at anchor, or hovering within limits of a port, or two leagues of the shore (unless by distress of weather) is forfeited, or the value:—By 24 Geo. III, c. 47, extended to four leagues.	9 Geo. II.	35	22	326
	24 Geo. III.	47	1 3	777 778
Above 100 pounds, found on board ships (not belonging to the East India Company) coming from foreign parts, subjects the master to the forfeiture of 300 l. for which he may be arrested, taken before a justice, and compelled to enter into a recognizance to appear in the exchequer within four days after the next term;—refusing, may be committed to gaol:—By 26 Geo. III, c. 77, recognizance to be by himself, and one other sufficient surety.	19 Geo. III.	69	7	652
	26 Geo. III.	77	9	916
Unshipped or unshipping, to be laid on land, the persons assisting therein may be arrested by any officer of customs or excise, and taken before a justice, who may commit the offenders to gaol, to be tried at the next quarter sessions.	19 Geo. III.	69	8	653
Liable to forfeiture, found on board any ship coming from Europe, lying at anchor, hovering, or within two leagues of the coast, the ship, if not above 200 tons burthen, is forfeited, with furniture, &c.	19 Geo. III.	69	2	650
Offered for sale by person not having permit, or by hawker, pedlar, &c. though with permit, is forfeited, and may be seized by the party to whom offered, and the seller may be taken before a justice, to be committed and prosecuted for the offence;—party seizing entitled to a third of the gross produce.	9 Geo. II.	35	22	323
Above six pounds, found laden on horse or cart without permit, and in the custody of two or more persons passing armed or disguised, within five miles of the coast, or navigable river, is forfeited, with the furniture of the horses, arms, &c. and the persons are liable to transportation as felons.	9 Geo. II.	35	13 14	321 (A)

TEA, *continued.*

	A C T S.			Page.
	YEAR & REIGN.	Cha.	Sect.	
— Above six pounds, found, without permit, laden on horse or carriage, accompanied by two or more persons armed or disguised;—such persons may be arrested by any officer of customs or excise, and taken before one justice, who may commit the offenders for trial at the next quarter sessions.	19 Geo. III.	69	9	653
— Suspected to be concealed, may, by day (or night with constable) be searched for and seized under a warrant of two commissioners in London, or of one justice in the country;—obstructing, penalty 100 l.	10 Geo. I.	10	13	255
— Obstructing or molesting officer in seizing tea, or rescuing or slaving, or attempting either after seized, penalty 50 l.	10 Geo. I.	10	40	263
— Assaulting or obstructing officer in seizing tea; or rescuing, destroying, or damaging the package after seized, persons so offending may be arrested, taken before one justice, and committed for trial at the next quarter sessions.	19 Geo. III.	69	10	654
— Seized by any officer of the customs, notice thereof must be given to the excise within 48 hours, to entitle the seizing officer to reward.	12 Geo. I.	28	6	288
— Seized by any officer of the customs,—if afterwards removed without an excise permit, it may be resealed.	12 Geo. I.	28	6	288
— Seized, the proof of payment of duty, of the lawful importation, or the place from whence brought, &c. lies on the claimer.	10 Geo. I.	10	28	259
	12 Geo. I.	28	8	289
— Seized and condemned in any part of England, may be brought to, and publicly sold in London.	12 Geo. I.	28	1	287
— Seized by the officers of excise in any part of England, must be sent to London (with permit) and there publicly sold.	21 Geo. III.	55	23	695
— Seized by the officers of the customs, may be publicly sold where the commissioners of the customs shall think proper.	24 Geo. III.	47	31	788
— Seized and condemned, and not saleable for 5 s. per pound, may be burnt, and seizing officer rewarded, not exceeding 1 s. 6 d. per pound:—By 3 Geo. III, c. 22, seizing officer to be rewarded, not exceeding 2 s. 6 d. per pound.	12 Geo. I.	28	3	288
	3 Geo. III.	22	2	492
— Seized and condemned, the officer to be rewarded with a net third of the produce, the remainder, deducting charges, to be paid into the exchequer.	12 Geo. I.	28	2	287
			5	288
— A publican or brandy dealer, having above six pounds of tea in his custody, is deemed a seller thereof.	11 Geo. I.	30	4	266
— Officer trading therein, forfeits his employment and 50 l.	12 Geo. I.	28	7	288
— As a liquor, not to be sold or retailed without licence, by order of the general session of peace.	15 Car. II.	11	15	41
— May be exported, with a drawback of duty, to <i>Ireland</i> or <i>America</i> , upon the conditions, and subject to the rules prescribed by 21 Geo. II, c. 14.	25 Geo. III.	74	2	816
	21 Geo. II.	14	1	377
— Such quantity as the treasury shall authorize, may, upon bond, and under the legal regulations, be exported, with a drawback of duty, to <i>Jersey</i> , <i>Guernsey</i> , <i>Gibraltar</i> , or to any place on the continent of <i>Europe</i> where a British consul is resident, and also to <i>Africa</i> .	29 Geo. III.	59	1	1026
			2	1027
			4	1027
— May be taken out of the warehouses in the original package for exportation to <i>Ireland</i> or <i>America</i> , upon bond for the due exportation thereof.	21 Geo. II.	14	1	377
— Not to be delivered out of the warehouses for exportation but upon security being given not to reland.	10 Geo. I.	10	26	257
			30	260
— Not to be delivered out of the warehouses for exportation without a certificate under the hands of three commissioners that bond is taken:—But by 32 Geo. III, c. 9, this provision is repealed.	21 Geo. II.	14	1	377
	32 Geo. III.	9	1	1148
— Delivered for exportation, the warehouse-keepers must enter the same in a book for the purpose, and also the times when, and for whom; and must return an account thereof, on oath, to the commissioners once in three months.	21 Geo. II.	14	4	380

TEA, *continued.*

	A C T S.		
	YEAR & REIGN.	§	§
May be exported by the East India Company, by licence of the treasury, to any part beyond the sea without being put up to sale, provided after such exportation 10,000,000 lbs. be left in the warehouses;—By 24 Geo. III, c. 38, one year's consumption to be always kept.	13 Geo. III.	44	3 580
Regularly exported from the warehouses directly to Ireland or British America, in the whole original package, and in ship of not less than 80 tons, entitled to drawback part of the duty of customs.	24 Geo. III.	38	5 767
No entry thereof for exportation to be allowed, nor any debenture made out, but in the name of the real owner, unless a corporation or company trading by joint stock, or except the owner do not reside within 20 miles of the port of exportation, and in such cases an agent may be employed.	12 Geo. III.	60	1 577 2 578 3
Not to be carried, nor put on board ship for exportation, but by the officers of the revenue, or persons licensed by the commissioners of the customs.	26 Geo. III.	40	18 841
Delivered for exportation, must be accompanied to the ship with a permit; which must be delivered to the searcher, or other officer of the customs at the port of exportation.	26 Geo. III.	40	20 842
On the exportation thereof, unless where an agent can lawfully be employed, the owner must make oath to his property, and that the goods have been fairly exported, and not reloaded;—and if he has not a right to the drawback, he must acknowledge, in writing, at the time of passing his entry, whose property it is:—By 27 Geo. III, c. 31, oath may be administered by the officers of excise.	21 Geo. II.	14	1 377
Exported to <i>Guernsey</i> , or <i>Jersey</i> , no drawback to be allowed until a certificate is produced from the proper officer of the customs of the due landing thereof.	26 Geo. III.	40	18 841
Exported to <i>Guernsey</i> and <i>Jersey</i> , bond may be cancelled on the production of a certificate within six months.	27 Geo. III.	31	25 975
Exported to <i>Ireland</i> or <i>America</i> ;—bond may be cancelled on the production of a certificate, from <i>Ireland</i> in six, and from <i>America</i> in 18 months.	26 Geo. III.	40	19 842
Exported to <i>Gibraltar</i> , and the continent of <i>Europe</i> ;—bond may be cancelled on the production of a certificate in 12 months.	29 Geo. III.	59	1 1026
Exported to <i>Africa</i> ;—bond may be cancelled on the oaths of the captain and exporter, within three years.	21 Geo. II.	14	1 377
Found on shore after it has been marked, and shipped for exportation, is forfeited.	29 Geo. III.	59	1 1026
Entered for exportation to <i>Ireland</i> or <i>America</i> , to obtain the customs drawback, being landed in any other part, forfeits the drawback, and the exporter, master of ship, &c. forfeit treble value.	29 Geo. III.	59	3 1027
Shipped for exportation to <i>Guernsey</i> , <i>Jersey</i> , <i>Europe</i> , or <i>Africa</i> , being reloaded, the master of the ship incurs a penalty of treble value.	21 Geo. II.	14	3 380
Twenty thousand pounds of black, and five thousand pounds of green, may be exported annually from England to Douglas in the <i>Ile of Man</i> , by British subjects, in British ships, by licence of the commissioners of the customs.	12 Geo. III.	60	4 578
Not to be imported into the <i>Ile of Man</i> , except shipped in England, and carried directly from thence, on forfeiture of the goods, ship, tackle, &c.	29 Geo. III.	59	4 1027
Not to be shipped for exportation from the <i>Ile of Man</i> , on forfeiture of the goods, ship, tackle, &c.	7 Geo. III.	45	8 552
TEMPORARY ACTS, <i>vide</i> TABLE of, at the beginning of this Collection of Statutes.	7 Geo. III.	45	7 551
	7 Geo. III.	45	10 552

TENDER.

Of amends, to the plaintiff, or his attorney, in case of an action against an officer, may be pleaded in bar.	23 Geo. III.	75	31 732
	26 Geo. III.	59	59 882
	28 Geo. III.	37	26 998

TENDER, continued.

Of duty, at the proper office of excise, is a bar to any prosecution for the penalty for nonpayment.

TICKET, *vide* also MARINERS.

Or certificate, presented by a disabled seaman or marine discharged from any of his Majesty's ships, or from any hospital, must be received, and a certificate of the identity of the party, obtained by collector of excise, who is to give an acknowledgement for the ticket, and then transmit it to the commissioners of the navy in London; provided, however, that there is no resident commissioner of the navy at the place.

TIDESMEN.

Not authorized to open cabbins of ships, or boxes or chests on board, but if the master refuse, they must send for their superior officers.

TILES, *vide* BRICKS and TILES.**TOBACCO, *vide* also SNUFF.**

Not to be imported but from the British colonies, or United States of America, except tobacco of the produce or manufacture of Spain, Portugal, or Ireland, (and except loose tobacco for the seamen and passengers, not exceeding five pounds each) on forfeiture of the tobacco, ship, or vessel, and tackle, &c.

Not to be imported from the Netherlands or Germany, on forfeiture thereof, with the ship, vessel, &c.

Wholly, or in part manufactured, not to be imported, except Spanish or Portuguese, and except manufactured into snuff, on forfeiture thereof, and of the ship, vessel, &c. importing the same.

No stalks thereof, or snuff-work, to be imported, on forfeiture thereof, with the ship or vessel, and tackle, &c.

No stalks or stems to be imported, on forfeiture thereof, together with the vessels, boats, horses, and carriages, used in landing or removing; and persons concerned in unshipping, or knowingly receiving the same, forfeit treble value.

Not to be imported into any port, except London, Bristol, Liverpool, Lancaster, Cowes, Falmouth, Whitehaven, Hull, Newcastle-upon-Tyne, Glasgow, Greenock, and Leith, on forfeiture of the goods, ship, tackle, &c.

Not to be imported in any ship, vessel, or boat, of less than 120 tons burthen, on forfeiture of the goods, and also the ship or vessel, and tackle, &c.

Not to be imported but in entire casks, chests, or cases, each containing 450 lbs. net, on forfeiture of the goods, ship, or vessel, and tackle, &c.

Of the produce of the British colonies in America, must be imported directly from thence, and in British ships only, on forfeiture of the tobacco, ship, tackle, &c.

Of the produce of the United States of America, must be imported directly from thence, and in British or American ships only, on forfeiture of the tobacco, ship, tackle, &c.;—but such tobacco, brought in British ships to the West India islands, may be imported into this kingdom in the like ships having proper manifests.

Imported from America, the weight and tare to be marked on each hoghead, cask, or other package.

Not to be imported from the British colonies in America without a manifest under the hands and seals of the customs, containing the name, built, and tonnage of the ship, the port to which she belongs, the master's name, and number and weight of the packages, with the numbers, marks, and tare of each, on forfeiture of 200 l.

A C T S.			
YEAR & REIGN.	Cha.	Sect.	Page.
15 Car. II.	11	10	39
32 Geo. III.	33	14	1155
26 Geo. III.	40	23	843
29 Geo. III.	68	5 6	1032
13, 14 Car. II.	11	23	36
30 Geo. III.	40	4	1129
29 Geo. III.	68	8	1033
5 Geo. III.	43	4	510
29 Geo. III.	68	14	1035
31 Geo. III.	47	3 4	1146
29 Geo. III.	68	7	1033
29 Geo. III.	68	9	1033
30 Geo. III.	40	3	1129
29 Geo. III.	68	13	1034
29 Geo. III.	68	13 15 16	1034 1035 1035
29 Geo. III.	68	17 18	1036
29 Geo. III.	68	17 19	1036 1037

TOBACCO, *continued.*

	A C T S.			
	YEAR & REIGN.	Ch.	Sec.	Page
Not to be imported from the United States of America without a manifest, signed and sworn to by the master before the British consul, or some other publick officer, and containing the places where the tobacco was laden; the name, built, and tonnage of the ship, and port to which she belongs; the master's name, and the number and weight of the packages, with the numbers, marks, and tare of each, on forfeiture of 200l.	29 Geo. III.	68	18 19	1036 1037
Not to be imported from Ireland, without a manifest under the hand and seal of the officer of customs, containing the quantity, number of packages, and numbers and tare of each; which manifest must be delivered to the collector of the customs at the port of discharge, on forfeiture of 100l.	19 Geo. III.	35	3 4	627
Cutting out, altering, changing, or otherwise defacing the plantation or landing marks, on any cask of tobacco, penalty 100l.	29 Geo. III.	68	48	1050
An entire cargo thereof; the ship or vessel, in which imported, upon due entry on oath, with the customs, may wait 14 days, but not longer, at Cowes or Falmouth, for orders.	29 Geo. III.	68	30	1042
Ships from America;—the hatchways to be fastened and locked down by the first officer of the customs who shall go on board; master to assist in securing the same, and must not open or damage the fastenings, unless from unavoidable accident or distress, on forfeiture of 200l.	29 Geo. III.	68	20 21	1037 1038
Ships or vessels, having tobacco on board, must, immediately on their arrival in any of the enumerated ports, be conducted to, and remain at the mooring places appointed by the customs, until cleared, on forfeiture of 100l. by the master:—By 31 Geo. III, c. 47, other ships mooring, or discharging at such mooring places, subjects the master to the penalty of 20l.	29 Geo. III. 31 Geo. III.	68 47	24 1	1039 1145
Master of ship importing tobacco, must, on arrival at her moorings, make report, upon oath, with customs, of the burthen, contents, and lading, and also of the marks, numbers, and qualities of the goods, on forfeiture of 100l. and the tobacco not reported.	29 Geo. III.	68	25	1040
Manifest must be delivered to the collector of the customs at the time the master of the ship makes his report, on forfeiture of 100l.	29 Geo. III.	68	26	1041
Legally imported at any of the enumerated ports, and reported for some other enumerated port, may be conveyed on board the same ship, to such port.	29 Geo. III.	68	29	1042
Imported in any ship, of which the whole, or major part of the cargo is tobacco, must be entered with the collector of customs and excise, within 10 days after report is or ought to have been made;—if the major part of the cargo consists of other goods, entry must be made in 15 days;—in default of making such entry, the tobacco may be carried to the warehouses for security of the duty;—entry must specify from whence imported, &c.	29 Geo. III.	68	28	1041
Hogsheads, and other packages, must be marked and numbered on ship-board by the officers of the customs, with such mark as the commissioners shall direct, and must not be landed till so marked.	29 Geo. III.	68	34	1043
As soon as marked (having been duly entered) must be landed and conveyed to the proper warehouse in the presence of the proper officer of the customs.	29 Geo. III.	68	34	1043
Landed, or unshipped with intent to be landed without a warrant from, and without the presence of the proper officer of the customs, is forfeited, with the ship or vessel, out of, or into which laden; and the proprietor, master, mate, or other person assisting or concerned, or to whose custody the same shall knowingly come, forfeits treble value.	29 Geo. III.	68	23	1039

TOBACCO, *continued.*

A C T S.			
YEAR & REIGN.	Cha.	Sect.	Page.
— Brought into any port by cocquet, transire, or permit, not to be landed before entered with the customs, on forfeiture thereof, and double value.	29 Geo. III.	68 152	1105
— Warehouses must be provided by the commissioners of the customs.	29 Geo. III.	68 32	1043
— Warehouses to be attended by officers of customs and excise, appointed by the respective commissioners.	29 Geo. III.	68 33	1043
— Warehouses;—no servants or labourers to be employed therein but such as shall be licensed by, and give security to the commissioners of the customs.	29 Geo. III.	68 57	1056
— The stalks thereof, not to be separated from the leaf on pretence of its being damaged or mean, nor is any allowance to be made for damaged or mean tobacco.	29 Geo. III.	68 35	1045
— Damaged, mean, or refuse tobacco, must be burnt, and the ashes sold.	29 Geo. III.	68 35	1045
— After separated from the mean or damaged, being under 450 pounds, in any hoghead, &c. may, in the presence of the officers of customs and excise, be repacked, and put together into one or more of the hogheads, casks, &c. out of which taken; and such tobacco (the hoghead, &c. having the proper marks thereon, and containing 425 pounds) may be exported.	31 Geo. III.	47 2	1146
— Of Spain or Portugal, duly warehoused, the duties thereon not payable till taken out; and other tobacco so warehoused; the duties not payable till taken out for home trade.	29 Geo. III.	68 3	1031
— As soon as deposited in the warehouses, the landing waiters of the customs must put proper landing marks and numbers on each hoghead, cask, &c.	29 Geo. III.	68 34 37	1043 1045
— As soon as warehoused, must, at the expence of the proprietor, be taken out of the hoghead, &c. and the mean or refuse separated from the good; must be then brought to the scale, and weighed in presence of the officers of customs and excise, and afterwards properly stowed away;—proprietor, &c. neglecting or refusing, to be charged sixpence a week for each hoghead, cask, &c.	29 Geo. III.	68 34	1043
— A sample, not exceeding four pounds, may be taken by the proprietor, in the presence of the officers, and after weighed, out of each hoghead, cask, &c.;—and on returning such sample, a second may be taken;—but all samples must be returned when the packages from which they were taken are reweighed for home trade or exportation.	29 Geo. III.	68 36	1045
— Must be cleared out of the warehouses for home trade or exportation, within 24 months.	29 Geo. III.	68 52	1052
— Before taken out of the warehouses for home trade, the proprietor must give 24 hours notice in writing to the officers of customs or excise, particularizing the casks, and landing marks; and must, at his own expence, remove the tobacco, take it out of the casks, and weigh it in the presence of the officers, who are to take an account thereof.	29 Geo. III.	68 52	1052
— Before taken out of the warehouse for home trade, the proprietor must pay the duty thereon (by 30 Geo. III, c. 40, according to the weight on delivery, if any deficiency by shrinkage) and deliver to the proper officers a certificate thereof, upon which he must indorse the weight, and plantation and landing marks, and numbers; whereupon he is to have the tobacco delivered with a permit.	29 Geo. III.	68 52	1052
— Weighed by the officers of the customs and excise in the warehouses;—the turn of the scale must be in favour of the crown, and two pounds allowed the proprietor in every hoghead, cask, &c.	30 Geo. III.	40 2	1128
— Duty thereon, to be paid according to the weight on delivery, if there appears any difference in the weight occasioned by shrinkage in the warehouse.	29 Geo. III.	68 54	1054
	30 Geo. III.	40 2	1128

TOBACCO, *continued.*

	A C T S.			
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— Weighed for home trade, or exportation, must be cleared within 14 days after, or the proprietor to pay rent at the rate of 6d. a week for each hoghead, cask, &c.	29 Geo. III.	68	56	1055
— Conveyed to the warehouses by the officers of customs or excise for security of the duties, the proprietor thereof, before clearing, must pay the customs 6d. a week per hoghead for warehouse rent.	29 Geo. III.	68	58	1041
— Left in the warehouse more than 18 months;—the proprietor thereof must pay 6d. a week rent for each hoghead, cask, &c.	29 Geo. III.	68	53	1053
— Deposited in the warehouses, may be sold for payment of the duties and charges, if not cleared, and duties paid by the proprietor in 24 months;—but if at the sale no one should bid more than the duties, the tobacco must be burnt, and the ashes sold.	29 Geo. III.	68	28 55	1041 1054
— If sold for payment of the duties; then, out of the surplus of customs, the excise duty must be paid over, or <i>vice versa</i> , and the remaining surplus, if any, must be paid to the proprietor.	29 Geo. III.	68	55	1054
— MANUFACTURER THEREOF, is one who manufactures tobacco, or tobacco-stalks, or who flattens or cuts stalks into Spanish.	29 Geo. III.	68	55	1106
— Manufacturer thereof, not allowed to set up or make entry at any place less than five miles from the sea coast, except in the enumerated ports, or within three miles thereof, or in cities or market towns; but not to annul the entry of any place used as a manufactory before the 5th July 1789.	29 Geo. III.	68	64 65	1058
— Manufacturer thereof, within the limits of the head office, must occupy a tenement of 10l. per annum, and pay to parish rates; and in the country, must pay to church and poor, otherwise entry void.	30 Geo. III.	40	7 8	1129
— Manufacturer thereof, must take out and pay duty for a licence annually, neglect 200l.;—but not to extend to Spanish cutters or snuff millers, working in entered places for licensed manufacturers.	29 Geo. III.	68	61	1057
— Manufacturer thereof, cannot by virtue of one licence carry on business at any other places than those of which entry was made at the time the licence was taken out.	29 Geo. III.	68	70 72 76	1059 1062 1063
— Manufacturers thereof, being partners, and carrying on business in one house or shop, one licence sufficient.	29 Geo. III.	68	74	1062
— Manufacturer thereof, not selling in less quantity than four pounds is not required to take out a dealer's licence.	29 Geo. III.	68	73	1062
— Manufacturer thereof, must, three days before he begins, make entry in writing, and at the next office of excise, of all warehouses, shops, and other places, for manufacturing, keeping, or selling tobacco or snuff, or preparations thereof, on forfeiture of 200l. and all the tobacco, snuff, &c. found in any place not entered.	29 Geo. III.	68	59	1056
— Manufacturer thereof, must, three days before he begins, make entry in writing, and at the next office of excise, of every mill, press, engine, or other implement, for manufacturing, on forfeiture of 50l.	29 Geo. III.	68	69	1059
— Manufacturer thereof (unless a partner) cannot make entry of any warehouse, workhouse, shop, or other place, within the house in which the entry of any other such manufacturer is existing.	29 Geo. III.	68	60	1057
— Manufacturer thereof, must cause the words "Manufacturer of Tobacco" to be painted in large legible characters over the outer door or in the front of his house, &c. on forfeiture of 50l.	29 Geo. III.	68	62	1057
— Manufacturer thereof, not having made entry at the excise office, having the words "Manufacturer of Tobacco" painted over his door, &c. forfeits 100l.	29 Geo. III.	68	63	1058

TOBACCO, *continued.*

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— Manufacturer thereof, must permit the officer to enter and take account, at all times by day (or night with constable);—obstructing, penalty 200l.	29 Geo. III.	68	97 149	1075 1104
— Manufacturer thereof, receiving any kind of tobacco without giving notice to the officer, and leaving with him an authentic permit for the same, forfeits the tobacco, and treble value.	29 Geo. III.	68	118	1089
— Manufacturer thereof, receiving goods with permit, may return the same within 48 hours after, upon giving 12 hours notice to the officer, specifying the cause of such return, and writing his own name, and the name of the person from whom received, and likewise the words "Returned Tobacco" on the package.	29 Geo. III.	68	122	1091
— Manufacturer thereof, returning goods to the person from whom received, without permit, or otherwise contrary to the statute, forfeits the tobacco, and 50l.	29 Geo. III.	68	122	1091
— Manufacturer thereof, before he begins to strip, spin, or press tobacco, or to flatten stalks, must, in London, give six hours notice in writing; in other city or market town 12 hours, and in other places 24 hours; in which notice the weight of the tobacco or stalks must be specified;—not giving such notice, penalty 20l.	29 Geo. III.	68	77 95	1063 1075
— Manufacturer thereof, having given notice to strip, spin, or press tobacco, or returns, or to flatten stalks, must weigh the same in the presence of the officer, on forfeiture of 20l.	29 Geo. III.	68	77	1063
— Manufacturer thereof, having weighed tobacco or stalks for operation, must deliver a declaration to the officer, specifying the sorts into which it is to be manufactured, and how much of each; and must proceed to manufacture the same accordingly, on forfeiture of 20l.;—but if the tobacco be found unfit for cutting or spinning, it may, on notice, and a fresh declaration within 48 hours, be converted into other sorts of tobacco, or laid down in snuff-work.	29 Geo. III.	68	77 78 79	1063 1064 1064
— Manufacturer thereof, as soon as he has finished any short cut, shag, or Spanish, must deliver to the officer a declaration in writing, of the weight thereof, and also of the stalks and returns, and must keep the whole separate for 24 hours, or until taken account of by the officer, on forfeiture of 50l.	29 Geo. III.	68	80	1065
— Manufacturer thereof, as soon as he has made tobacco into rolls, or carrots, must deliver to the officer a declaration in writing, of the number of rolls and carrots, and weight of the stalks and returns; and must keep the whole separate 24 hours, or until taken account of by the officer, on forfeiture of 50l.	29 Geo. III.	68	81	1065
— Manufacturer thereof, as soon as he has pressed, cured, and finished rolls or carrots, must deliver to the officer a declaration, in writing, of the weight thereof; and must keep the same separate 24 hours, or until taken account of by the officer, on forfeiture of 50l.	29 Geo. III.	68	82	1065
— Manufacturer thereof, upon notice to the officer in London six hours, in other city or town 12, and in other places 24 hours, may take manufactured tobacco, not less than 200 lbs. from any parcel in operation, provided it be taken and weighed in the presence of the officer; and that the manufacturer immediately deliver a declaration, specifying the weight of the quantity taken, the weight of the whole, and when put in operation;—taking without notice, declaration, &c. penalty 50l.	30 Geo. III.	40	14 30	1132 1137
— Manufacturer thereof, for every 100 lb. of tobacco manufactured, to be allowed a credit of 100 lb. of short cut, stalks, and returns;—105 lb. of shag, &c.—115 lb. of roll, &c.—120 lb. of carrots, &c.;—and 100 lb. of Spanish and returns, for every 100 lb. of stalks.	29 Geo. III.	68	98	1076

TOBACCO, *continued.*

	ACTS.			
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Manufacturer thereof, having an increase in his stock above the legal credits, such increase to be deemed brought in without permit.	29 Geo. III. 68	98	1076	
Manufacturer thereof, making, or having in his custody, any roll or earrot tobacco for exportation, with stalks therein, forfeits the tobacco, and 50l.	29 Geo. III. 68	83	1066	
Manufacturer thereof, must keep unmanufactured tobacco in operation, separate from manufactured tobacco, on forfeiture of 50l.; and the officer is not empowered to weigh the same while in operation.	29 Geo. III. 68	102 101	1078	
Manufacturer thereof, may send tobacco to any entered mill, to be there manufactured and dried.	29 Geo. III. 68	115	1087	
Manufactured at any mill for cut tobacco or Spanish, not to be removed with or without permit, to any other place except back to the premises of the manufacturer by whom sent, nor in less than the whole quantity; with the returns, &c. on forfeiture thereof, with the cattle, carriages, boats, &c. employed in removing the same.	30 Geo. III. 40	27	1136	
Manufacturer thereof, sloving or finishing tobacco at the mill, such tobacco must be afterwards weighed by the officer, and no more specified in the permit than the weight then ascertained; but by 30 Geo. III, c. 40, the whole quantity to be expressed in the permit, without regard to the weight at the time of sloving or finishing.	29 Geo. III. 68	114	1085	
Manufacturer thereof, having occasion to remove tobacco from his entered premises, is entitled, on delivering a regular request note, to a permit to protect the same on removal.	30 Geo. III. 40	27 28	1136	
Manufacturer thereof, in his request for permit, must specify the name of the person to whom the goods are to be sent, the sort, and number and weight of the packages, and whether to be sent by land or water, and by what mode of conveyance;—and if it be for permit to remove unmanufactured tobacco, or tobacco-stalks, to the mill, it must express for what purpose sent;—if to be returned from the mill, it must specify the quantity, when received, &c.	29 Geo. III. 68	115	1087	
Manufacturer thereof, unless he is also a licensed dealer, is not entitled to a permit for less than four pounds, nor must he send out a less quantity, on forfeiture of 20l.	30 Geo. III. 40	24	1135	
Manufacturer thereof, without the limits of the chief office, or the enumerated ports, may send, by permit, tobacco-stalks stripped from the leaf on his entered premises, to any place within those limits, provided he has no other tobacco stalks in his custody at the time.	29 Geo. III. 68	111	1082	
Manufacturer thereof, taking out permit and not sending away the goods, nor returning the permit within the time limited for removing them out of his stock, forfeits treble value; and the goods also, if on taking the stock there shall not appear a sufficient decrease to answer the permit.	29 Geo. III. 68	113	1083	
Manufacturer thereof, or other person counterfeiting or forging, or fraudulently altering or erasing any permit, or knowingly receiving, publishing, or using any counterfeited, forged, false, untrue, altered, or erased permit, forfeits 500l.	29 Geo. III. 68	117	1089	
Manufacturer thereof, must enter every day, in one book, all tobacco, according to the several denominations, sold or consumed the preceding day, in quantities of four pounds or upwards; and if he is also a licensed dealer, he must enter in one other book, all sold in quantities under four pounds, on forfeiture of 100l.	30 Geo. III. 40	26	1136	
Manufacturer thereof, must, every day, enter in his book for unmanufactured tobacco, sold in quantities of four pounds or upwards, the gross weight of Spanish and short-cut mixed, and the time when;—neglect, penalty 50l.	29 Geo. III. 68	116	1087	
	29 Geo. III. 68	125	1093	
	29 Geo. III. 68	104 103	1078 1077	
	29 Geo. III. 68	04	1074	

TOBACCO, *continued*.

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— Manufacturer thereof, not to have more than one entry book of each sort in his possession at a time.	29 Geo. III.	68	105	1079
— Manufacturer thereof, must leave his entry books open to the inspection of the officer, and, on his request, enter up the quantities sold each day;—must also return such books on oath, in London every six weeks, and in the country every six months, or sooner if filled up, on forfeiture of 100 <i>l.</i> for refusal, neglect, or false entry.	29 Geo. III.	68	105	1079
— Manufacturer thereof, must keep just scales and weights, and permit the officer to use the same, on forfeiture of 100 <i>l.</i> and must also assist with a sufficient number of servants to weigh the stock, on forfeiture of 50 <i>l.</i>	29 Geo. III.	68	99 100	1077 1078
— Manufacturer thereof, making use of false scales or weights; or by any art or contrivance hindering the officer from taking a just account, forfeits 200 <i>l.</i> and the false scales and weights.	29 Geo. III.	68	99	1077
— Manufacturer thereof, having an increase in stock not legally accounted for, above what the officer found on the last preceding survey, such increase to be deemed brought in without permit, and an equal quantity is forfeited, and the manufacturer incurs a penalty of 20 <i>l.</i>	29 Geo. III.	68	106	1080
— Manufacturer thereof, removing tobacco out of his entered premises before weighed by the officer, or concealing the same, forfeits 50 <i>l.</i>	29 Geo. III.	68	109	1081
— Manufacturer thereof, or other person, cutting walnut, hop, or other leaves, in imitation of tobacco, or curing or drying such leaves, or mixing the same with tobacco, or selling, or offering such leaves so cut to sale, or having the same in his custody, forfeits 200 <i>l.</i> and all such leaves.	29 Geo. III.	68	84	1066
— Manufacturer thereof, may stain or dye tobacco with any liquid dye or stain.	29 Geo. III.	68	85	1067
— Manufacturer thereof, must permit the officer to take a sample of manufactured or unmanufactured tobacco, tobacco-stalks, Spanish, &c. on paying the usual price, if demanded;—obstructing, penalty 100 <i>l.</i>	30 Geo. III.	40	23	1135
— Manufacturer thereof, nor to act as a justice in matters relating to the laws respecting tobacco or snuff.	29 Geo. III.	68	103	1078
— Persons found assisting in a private manufactory thereof, may be arrested by any officer of excise, and taken before one justice, who, on oath of one witness, or confession, may convict the party in the penalty of 30 <i>l.</i> and in default of payment, commit him for six months;—second offence, 60 <i>l.</i> and in default of payment, one year's imprisonment.	29 Geo. III.	68	154	1106
— Thumb-cut, black-leaf, lug, twist or pigtail, is deemed roll tobacco;—smalls sifted from short-cut or shag, and returns of Spanish (and by 30 <i>Geo. III.</i> , c. 40, siftings from second dressings and returns of snuff) are deemed returns;—sand sifted from smalls, is deemed tobacco-sand;—stalks flattened and cut into Spanish, are deemed Spanish;—stalks stripped from the leaf are deemed stalks;—and stalks laid down for stalk-flour, are deemed stalks for stalk-flour.	29 Geo. III.	68	96	1075
— DEALER THEREIN, is one who sells tobacco, tobacco-stalks, returns, or Spanish.	29 Geo. III.	68	155	1106
— Dealer therein, must take out and pay duty for a licence annually;—neglect, 50 <i>l.</i>	30 Geo. III.	40	22	1135
— Dealer therein, cannot, by virtue of one licence, carry on business at any other places than those of which entry was made at the time the licence was taken out.	29 Geo. III.	68	70 72	1059 1062
— Dealers therein, being partners, and carrying on business in one house or shop, one licence sufficient.	29 Geo. III.	68	74	1062
— Dealer therein, must, three days before he begins, make entry in writing, and at the next office of excise, of all shops, or other places, for keeping or selling, on forfeiture of 200 <i>l.</i> and the tobacco, &c. found in any place not entered.	29 Geo. III.	68	74	1062
	29 Geo. III.	68	59	1056

TOBACCO, *continued.*

	A C T S.			
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Dealer therein (unless a partner) cannot make entry of any shop, or other place within the house in which the entry of any other such dealer is existing.	29 Geo. III.	68	60	1057
Dealer therein, to cause the words "Dealer in Tobacco" to be painted in large legible characters, over the outer door, or in the front of his house, &c. on forfeiture of 50 l.	29 Geo. III.	68	62	1057
Dealer therein, not having made entry at the excise office, having the words "Dealer in Tobacco" painted over his door, &c. forfeits 100 l.	29 Geo. III.	68	63	1058
Dealer therein, must permit officer to enter and take account, at all times by day (or night with constable);—obstructing, penalty 200 l.	29 Geo. III.	68	97	1075 149 1104
Dealer therein, receiving goods without giving notice to the officer, and leaving with him an authentic permit for the same, forfeits the goods, and treble value.	29 Geo. III.	68	118	1089
Dealer therein, receiving goods with permit, may return the same within 48 hours after, upon giving 12 hours notice to the officer, specifying the cause of such return, and writing his own name, and the name of the person from whom received, and likewise the words "Returned Tobacco" on the package.	29 Geo. III.	68	122	1091
Dealer therein, returning goods to the person from whom received, without permit, or otherwise contrary to the statute, forfeits the same, and 50 l.	29 Geo. III.	68	122	1091
Dealer therein, having occasion to remove tobacco from his entered premises, is intitled, on delivering a regular request note, to a permit to protect the same on removal.	29 Geo. III.	68	111	1082
Dealer therein, in his request note for permit must specify the name of the person to whom the goods are to be sent, the sort, and number and weight of packages, and whether to be sent by land or water, and by what mode of conveyance.	29 Geo. III.	68	113	1083
Dealer therein, taking out permit and not sending away the goods, nor returning the permit within the time limited for removing them out of his stock, forfeits treble value;—and the goods also, if on taking stock there shall not appear a sufficient decrease to answer the permit.	29 Geo. III.	68	116	1087
Dealer therein, or other person, counterfeiting or forging, or fraudulently altering or erasing any permit; or knowingly receiving, publishing, or using any counterfeited, forged, false, untrue, altered, or erased permit, forfeits 500 l.	29 Geo. III.	68	125	1093
Dealer therein, must enter every day, in one book, all tobacco (according to the several denominations) sold or consumed the preceding day, in quantities of four pounds or upwards; and in another book, all sold, &c. in quantities under four pounds, on forfeiture of 100 l.	29 Geo. III.	68	104 105	1078 1079
Dealer therein, must enter in his book for tobacco sold in quantities of four pounds or upwards, the gross weight of Spanish and short-cut mixed, and the time when,—neglect, penalty 50 l.	29 Geo. III.	68	94	1074
Dealer therein, not to have more than one entry book of each sort in his possession at a time.	29 Geo. III.	68	105	1079
Dealer therein, must leave his entry books open to the inspection of the officer, and on his request enter up the quantities sold each day, and must also return such books on oath, in London every six weeks, and in the country every six months, or sooner if filled up, on forfeiture of 100 l. for refusal, neglect, or false entry.	29 Geo. III.	68	105	1079
Dealer therein, must keep just scales and weights, and permit the officer to use the same, on forfeiture of 100 l. and must also assist with a sufficient number of servants to weigh the stock, on forfeiture of 50 l.	29 Geo. III.	68	90 105	1077 1078
Dealer therein, making use of false scales or weights, or by any art or contrivance hindering the officer from taking a just account, forfeits 200 l. and the false scales and weights.	29 Geo. III.	68	90	1077

TOBACCO, *continued.*

	A C T S.			
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Dealer therein, having an increase in stock, not legally accounted for, above what the officer found on the last preceding survey, such increase to be deemed brought in without permit, and an equal quantity is forfeited, and the dealer forfeits 20 l.	29 Geo. III.	68	106	1080
Dealer therein, must permit officer to take a sample of tobacco, Spanish, &c. on paying the usual price for the same;—obstructing, penalty 100 l.	29 Geo. III.	68	103	1078
Dealer therein, offering to sale, or having in his custody any walnut, hop, or other leaves, cut, cured, or dried in imitation of tobacco, or mixed therewith, forfeits 200 l. and the leaves.	29 Geo. III.	68	84	1066
Dealer therein, not to act as a justice in matters relating to the laws respecting tobacco or snuff.	29 Geo. III.	68	154	1106
Of four pounds, or upwards, and tobacco-stalks, Spanish or returns, exceeding 200 lb. found removing without permit, is forfeited, with the cattle, carriages, boats, and barges employed in removing the same.	29 Geo. III.	68	110	1081
Not being received into the stock of the person to whom sent within the time limited in the permit, to be considered as removed without permit.	29 Geo. III.	68	112	1082
Removed under a description not conformable to law, or under a false description, is forfeited, together with the cattle, carriages, boats, and barges, used in the removal thereof.	29 Geo. III.	68	113	1083
Removed under colour of permit, and seized;—in case of dispute, or action, the proof that it is the same as mentioned in the permit to lie on the claimer, by the oaths of two credible and experienced persons.	29 Geo. III.	68	113	1083
Unmanufactured (other than samples) not to be removed, with or without permit, more than twice, nor in any package, except the hoghead, chest, &c. in which cleared from the warehouse, with the original marks and numbers, on forfeiture thereof, with the cattle, carriages, boats, &c. employed in removing the same;—but by 30 Geo. III, c. 40, unmanufactured tobacco, not less than 200 lb. may be removed in any packages, by permit, from the manufacturer's to the mill.	29 Geo. III. 30 Geo. III.	68 40	114 25	1085 1135
Of any sort, removed from without, to within the limits of the chief office, or from without the enumerated ports to within those ports, or within two miles thereof, with or without permit, is forfeited, with the cattle, carriages, boats, and vessels;—but not to extend to cut tobacco, or Spanish, returned from the mill to the manufacturer, nor to tobacco returned, under the legal rules, to the person from whom sent;—nor (by 30 Geo. III, c. 40,) to tobacco-stalks stripped from the leaf by the manufacturer sending them.	29 Geo. III. 30 Geo. III.	68 40	119 120 122 26	1089 1090 1091 1136
Above four pounds, or any quantity of tobacco-stalks or Spanish, found removing at any hour but between seven in the morning and five in the evening from the 29th September to 25th March; or between five in the morning and seven in the evening the other part of the year, except in a known stage coach or waggon usually travelling, or in a ship or vessel usually navigated, out of those hours, is forfeited, whether with or without permit, with the cattle, carriages, and boats, employed in removing the same.	29 Geo. III.	68	123	1091
No stalks thereof, Spanish nor stalk-flour, to be removed with or without permit, except in quantities above 200 lb. on forfeiture thereof, and of the cattle, carriages, boats, &c. employed in removing the same.	29 Geo. III.	68	114	1085
May be seized on board ship, within the limits of any port, or within four leagues of the coast, by officer of excise.	29 Geo. III.	68	148	1104

TOBACCO, *continued.*

	A C T S.			
	YEAR & REIGN.			
Unladen from any ship or vessel within four leagues of the coast; or if bulk be broken before the ship is moored at the place appointed by the customs, or before the customs have authorized the unloading of the tobacco, it is forfeited, with the ship, vessel, &c. and the master forfeits 200l.;—but forfeiture not incurred, if the unloading is proved to have been from unavoidable necessity or distress.	29 Geo. III.	68	21 22	1033
And snuff, taken together, exceeding 100 pounds; or any quantity of stalks, stalk-flour, or snuff-work, found on board a ship or vessel at anchor, or hovering within four leagues of the coast (unless by distress of weather) is forfeited, together with the vessel, tackle, &c.	29 Geo. III.	68	17	1034
Suspected to be fraudulently deposited or concealed, may, by day (or night with constable) be searched for and seized under a warrant of two commissioners in London, or one justice in the country;—obstructing, penalty 100l.	29 Geo. III.	68	153	1105
Or Spanish or stalks, &c. offered for sale by any person not having permit, or by hawker, pedlar, &c. though with permit, is forfeited, and may be seized by the party to whom offered; and the seller, taken before a justice, to be committed and prosecuted for the offence;—party seizing to be rewarded as an officer.	29 Geo. III.	68	124	1092
Runners, or receivers of the stalks or stems thereof, may be arrested by capias in the first process, and held to bail.	5 Geo. III.	43	5	510
Rescuing thereof after seized, or endeavouring so to do, penalty 200l.	29 Geo. III.	68	149	1104
Seized by officers of the customs,—notice thereof must be given to the excise within 24 hours.	29 Geo. III.	68	147	1103
Seized by officer of the customs;—if afterwards removed without an excise permit, it may be resealed.	29 Geo. III.	68	147	1103
Seized, must, after condemnation, and before sold or destroyed, be deposited in the established warehouse at the nearest enumerated port.	29 Geo. III.	68	140	1099
Seizures thereof, deposited in the established warehouses, to be subject to the examination of the officers of customs and excise.	29 Geo. III.	68	142	1102
Seized and condemned (except Spanish, Portugal, Irish, and American, which can be sold for a sum equal to the duties) must be burnt and destroyed.	29 Geo. III.	68	140	1099
All tobacco stalks, and Spanish, &c. seized and condemned, are to be burnt and destroyed.	29 Geo. III.	68	140	1099
Kiln for burning thereof, to be provided by the commissioners of the customs at the respective warehouses.	29 Geo. III.	68	143	1102
Seized and condemned;—if sold, the officer to be rewarded with a moiety of the net produce;—if burnt, to be rewarded, not exceeding 3d. per pound;—but if the officer do not seize the ship, vessel, cattle, and carriage, employed in removing the same, and discover the persons concerned, so that they may be prosecuted to conviction, he is to have only one fourth of the produce, if sold; or to be rewarded, not exceeding three halfpence a pound if burnt.	29 Geo. III.	68	140 141	1099 1101
Burnt, the seizing officer to be allowed 3d. per pound, and for tobacco stalks 1d. per pound.	3 Geo. III.	22	2	492
Saved from any ship wrecked, stranded, or in distress, must be lodged in the nearest warehouse, and be subject to the several rules and regulations as other tobacco.	29 Geo. III.	68	58	1036
Affaulting or obstructing officer in the execution of his duty, penalty 200l.	29 Geo. III.	68	149	1104
Bribing, or offering to bribe officer, to act contrary to his duty, or to connive at fraud, penalty 500l.	29 Geo. III.	68	150	1104

TOBACCO, *continued*.

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Unmanufactured, may be delivered out of the warehouses for <i>exportation</i> , upon 24 hours notice to the officers of customs and excise, provided such tobacco shall be taken out of the hogshhead, and weighed in the presence of the officer, and that the exporter shall procure a cocquet, and make out and indorse the same, and also two bills, with the manifest and landing marks, weight, &c.;—such cocquet, and one of the bills, to be delivered to the searcher of the customs, and the other bill to the proper excise office.	29 Geo. III. 68		39	1046
Unmanufactured, not to be delivered out of the warehouse for <i>exportation</i> without producing to the officer of customs and excise a certificate that bond is taken;—if Spanish or Portugal tobacco, a certificate must also be produced of the payment of the export duties; which duties, by 30 Geo. III, c. 40, are to be charged according to the weight on delivery, if there appear any difference by shrinkage.	29 Geo. III. 68 30 Geo. III. 40		44 2	1049 1128
Unmanufactured, not to be <i>exported</i> but from the warehouse at the port of its importation, and in the original packages, having the manifest and landing marks and numbers thereon;—but samples may be exported in separate packages at the time the original packages are exported.	29 Geo. III. 68		42	1048
Unmanufactured, before delivered out of the warehouses for <i>exportation</i> , bond must be given to the customs (in which the master of the ship must join) for the due <i>exportation</i> thereof;—bond not liable to the stamp duty, nor in any case to exceed 3,000l.	29 Geo. III. 68		40 41	1047 1048
Unmanufactured, as soon as delivered out of the warehouses for <i>exportation</i> , must be conveyed on board the ship at the expence of the exporter, and by persons licensed by the customs.	29 Geo. III. 68		44	1049
Unmanufactured, delivered from the warehouses for <i>exportation</i> , must be shipped within 24 hours, on forfeiture thereof.	29 Geo. III. 68		45	1049
Unmanufactured, delivered from the warehouses for <i>exportation</i> , if concealed in any warehouse, or if any casks be wilfully opened, or tobacco taken out before arrival at the port to which consigned, it is forfeited.	29 Geo. III. 68		45	1049
Manufactured or unmanufactured, not to be <i>exported</i> (except for Ireland) in any ship or vessel under 70 tons;—master entering his ship of the burthen of 70 tons which is not so, forfeits 100 l.	29 Geo. III. 68		47	1050
<i>Exported</i> in a ship under 20 tons, is not entitled to drawback.	8 Q. Ann. 13		20	117
Manufactured or unmanufactured, unshipped within four leagues of the coast, or landed after shipped for <i>exportation</i> (except from unavoidable distress) is forfeited, together with the ship or vessel out of, and also the ship or vessel into which laden.	29 Geo. III. 68		46	1049
Unmanufactured, entered for <i>exportation</i> , on the production of what certificate, and within what times the bonds to be cancelled.	29 Geo. III. 68		49	1050
Unmanufactured, <i>exported</i> to Ireland,—bond not forfeited if the quantity specified in the certificate is not deficient more than two per cent.	29 Geo. III. 68		50	1051
Unmanufactured, entered for <i>exportation</i> ;—bond may be discharged on proof that it was taken by enemies, or perished, or was destroyed by fire at sea.	29 Geo. III. 68		49	1050
Entered or shipped for <i>exportation</i> to Jersey, Guernsey, Alderney, Sark, or the Isle of Man, without licence from the customs, is forfeited.	29 Geo. III. 68		51	1051
Manufactured, or unmanufactured, may, by licence of the customs, be <i>exported</i> in British ships of 70 tons burthen to the following islands; viz. Jersey 40,000 pounds,—Guernsey 35,000,—Alderney 5,000,—Sark 1,000,—and the Isle of Man 40,000, annually.	29 Geo. III. 68		51	1051
<i>Exported</i> on bond;—forging or counterfeiting certificate for the discharge of such bond, or producing or using any forged, counterfeit, or untrue certificate, or conniving at the same, penalty 200 l.	29 Geo. III. 68		137	1098

TOBACCO, *continued.*

	ACTS.		
	YEAR & REIGN.	CH.	P.
Unmanufactured damaged or mean tobacco, may be <i>exported</i> in packages of 750 pounds, if packed within three days; — But by 31 Geo. III. c. 47, damaged or mean tobacco is to be burnt, and not exported.	29 Geo. III. 68	35	1045
	30 Geo. III. 65	6	1129
	31 Geo. III. 47	2	1146
Not to be <i>exported</i> on drawback to the Isle of Faro, nor to any port or place to which a drawback was not allowed by the laws in force prior to the 10th October 1789.	29 Geo. III. 68	127	1091
		139	1097
Manufactured at either of the enumerated ports, or within two miles thereof, and <i>exported</i> by the licensed manufacturer, under the legal regulations (except to Faro) is entitled to drawback.	29 Geo. III. 68	127	1093
Manufactured, intended to be packed for <i>exportation</i> , six hours notice must be given in London, and 12 in the country, of the time and place of packing, and also of the quantity and place to which it is to be exported; must be packed in the presence of the officer, who is to take account thereof, fallen and seal the package, and make a return of the quantity and sort to the shipping officer, and also to the searcher of the customs at the port of exportation.	29 Geo. III. 68	128	1094
Called Roll Tobacco, for <i>exportation</i> , found to contain more than 10 lbs. of water, or other ingredients, to every 100 lbs. of tobacco; — or Carrot Tobacco for exportation, containing more than 20 lb. of water, or other ingredients, to every 100 lb. of tobacco, is forfeited.	29 Geo. III. 68	132	1096
Manufactured into short-cut, and mixed with Spanish, being entered for <i>exportation</i> , is forfeited, if the Spanish bear a greater proportion to the whole of the short-cut than one-fifth.	29 Geo. III. 68	129	1095
Called Spanish, separately weighed and mixed with short-cut, and packed in the presence of the officer, may be <i>exported</i> upon drawback, provided the Spanish do not bear a greater proportion to the short-cut than one-fifth.	29 Geo. III. 68	129	1095
Manufactured, and entered for <i>exportation</i> , if mixed with rubbish, dust, or other unnecessary ingredient, is forfeited, and the person entering, or shipping the same, forfeits 100 l.	29 Geo. III. 68	131	1096
Manufactured, before shipped, the manufacturer must give security for the due <i>exportation</i> thereof in treble the amount of the duty to be drawback.	29 Geo. III. 68	133	1096
Manufactured, the <i>exporter</i> thereof, before the shipping, must make oath that he believes the duties have been fully paid.	29 Geo. III. 68	133	1096
Manufactured, before shipped for <i>exportation</i> , the manufacturer thereof must give the officer six hours notice in London, and 12 in the country, of the time, the names of the ship and master, the port to which it is to be exported, and the quantity.	29 Geo. III. 68	128	1094
Manufactured, <i>exporter</i> thereof, one month after the regular exportation, to have a debenture entitling him to the amount of the drawback.	29 Geo. III. 68	133	1096
<i>Exported</i> to Ireland, is not entitled to drawback till a certificate of the customs testifying the landing thereof is produced.	8 Q. Ann. 13	18	117
Manufactured, <i>exported</i> ; — if to Ireland, Guernsey, Jersey, &c. a certificate of its being landed there must be produced in six months; — Europe, Asia, Africa, or within the Straights of Gibraltar, like certificate in 12 months; — America or the British colonies in Africa, like certificate in 18 months; — and if to any place beyond the Cape of Good Hope, a like certificate in 24 months; — certificate to be signed by the officers of the customs, the council, chief magistrate, or two British merchants, as the case may require, and thereupon the bond may be cancelled; or it may be cancelled on proof that the tobacco was taken by enemies or perished at sea.	29 Geo. III. 68	136	1098

TOBACCO, *continued*.

- Manufactured, unshipped, landed, or put into any other ship or vessel in Great Britain (unless through unavoidable accident) after shipped for *exportation* and security given, is forfeited, over and above the penalty of the bond.
- Not to be imported into the *Isle of Man*, except shipped in England, and carried directly from thence, on forfeiture of the goods, ship, tackle, &c.
- Not to be shipped for exportation from the *Isle of Man*, on forfeiture of the goods, ship, tackle, &c.

TON.

- Of wine, to contain 252 gallons.

TONNAGE of SHIPS.

- Rule to be observed for ascertaining the same by measurement, in lieu of that laid down by 6 *Geo. I.*
- Rule to be observed in ascertaining the same when afloat.

TRADERS.

- Subject to the survey of excise;—in such case the visible owner, occupier, proprietor, or principal manager, deemed the real owner, and liable as such.
- Coming to market town, on market days, and tendering entry and duty, not liable to any penalty for neglect.

TRANSPORTATION, *vide alsa* FELONY.

- Two, or more, passing armed or disguised within five miles of the coast, or a navigable river, with horse or carriage, laden with more than six pounds of tea, or five gallons of spirits, without permit; or with other foreign goods, to the value of 30*l.* unlawfully landed; or forcibly assaulting or obstructing officers in the execution of their duty.
- Three, or more, assembling armed, to run, carry away, or rescue prohibited or uncustomed goods.
- More than five passing, knowingly, with smuggled goods from the coast, or within 20 miles thereof, or carrying arms, or being masked or disguised, or forcibly obstructing officer in seizing.
- Five, or more, assembling riotously, to rescue offenders against the retail spirit licence act; or to assault persons giving, or about to give evidence against such offenders.
- Forcibly obstructing, opposing, or beating officers in the execution of their duty on board ship, in the limits of any port.
- Knowingly harbouring and concealing smugglers, &c. required to surrender by an order of council.
- Fraudulently delivering out permit paper before or after printed, or knowingly granting any false or untrue permit; making false entry in the counterpart of any permit; or taking goods into stock with false, forged, or untrue permit.
- For retailing spirits without licence;—the power of inflicting such punishment taken away.

TREASURY.

- May farm the duty on beer, cyder, and other liquors, for three years.
- May, by their licence, authorize the importation of tea from any part of Europe.
- May licence the India Company to export tea to any part beyond the seas without putting the same up to sale, provided, after such exportation, 10,000,000 *lbs.* be left in the warehouses:—By 24 *Geo. III.*, *c.* 38, one year's consumption to be always kept before-hand.
- May, by warrant, 21 days previous to each quarterly sale of the East India company, authorise a quantity of tea to be exported to *Guernsey, Jersey, Gibraltar, Africa*; and places on the continent of *Europe* where any British consul is resident.

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29 Geo. III.	68	135	1097
7 Geo. III.	45	7	551
7 Geo. III.	45	10	552
5 Q. Ann.	27	17	105
13 Geo. III.	74	1	585
26 Geo. III.	60	14	884
18 Geo. II.	26	8	356
15 Car. II.	11	10	39
9 Geo. II.	35	13	322
9 Geo. II.	35	10	320
8 Geo. I.	18	6	240
11 Geo. II.	26	2	338
24 Geo. II.	40	28	402
9 Geo. II.	35	28	328
19 Geo. II.	34	3	370
24 Geo. III.	47	13	782
23 Geo. III.	70	11	724
9 Geo. III.	6	3	566
12 Car. II.	23	27	19
12 Car. II.	24	41	27
18 Geo. II.	26	10 11	357
13 Geo. III.	44	3 6	580
24 Geo. III.	38	5	767
29 Geo. III.	59	4	1027

TREASURY, *continued*.

- May, by their warrant, authorize any person to seize foreign or British liquors liable to forfeiture.
- May, by agreement with the owner, purchase and add to the chief office of excise, any lands or tenements contiguous thereto.
- Their warrant necessary to authorize the repayment of duty for paper used in printing at the universities.
- To establish and allow the salaries of commissioners and officers of excise.

TREATY.

- Of commerce, between England and France, recital thereof.

TRIAL, *vide* ACTION, INDICTMENT, INFORMATION.UNCUSTOMED-GOODS, *vide also* FOREIGN-GOODS, PROHIBITED-GOODS, SMUGGLERS.

- Found on board outward-bound ships of war, or merchants ships, may be taken away by the officers of customs.
- May be seized by any person, by authority of a writ of assistance, in the day-time and with constable, in any house, &c.
- Sold, or offered to sale, are forfeited, and may be seized by officer; or by the buyer or seller, and both forfeit treble value; unless either exonerate himself by prosecuting the other with effect.
- Seized, the proof of payment of duty, of the lawful importation, or of the place from whence brought, &c. lies on the claimer.
- Unshipped to be landed before duties paid, are forfeited, and persons assisting, or to whose hands they shall knowingly come, forfeit treble value.
- Knowingly received, or bought, penalty 20*l*. or for want of distress, the party may be imprisoned three months.
- Knowingly harboured, kept, or concealed, are forfeited, and the party is liable to the penalty of treble value.
- Found in the custody of any watermen, carmen, or porters, knowing the same to have been run, penalty treble value; or for want of distress, the offender may be imprisoned, not exceeding three months.
- To the value of 30*l*. found laden on horse or cart, in the custody of two or more persons passing armed or disguised within five miles of the coast, or a navigable river, are forfeited, together with the furniture of the horses, carts, &c. and the offenders, on conviction, may be transported.
- Run, carried away, or rescued by persons assembling armed for that purpose, to the number of three or more, felony and transportation.
- Found in the possession of persons, being more than five in number, passing from the coast, or within 20 miles thereof, carrying arms, being disguised, or resisting the officer, subjects the party to transportation.
- Landed, run, or carried away, by persons to the number of three or more, assembling armed; or rescued by such persons, felony without clergy.
- Smugglers, or runners thereof, falling within the act of the 19 *Geo. II.* c. 35, may, by regular process, be required to surrender in 40 days;—not surrendering, or escaping after, to be considered as attainted felons, and to suffer death.
- Runners or receivers thereof, may be arrested by capias in the first process, and held to bail.
- Persons, to the number of three or more, assembling armed for the purpose of running, carrying, or rescuing the same, may be apprehended by a justice's warrant, and committed for trial.

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8 Geo. I.	18	24	246
8 Geo. III.	32	8	563
10 Q. Ann.	19	63	157
21 Geo. III.	24	40	688
9 Q. Ann.	11	13	124
17 Geo. III.	13	22	931
13, 14 Car. II.	11	4	35
13, 14 Car. II.	11	5	35
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11 Geo. I.	30	19	271
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12 Geo. I.	28	8	289
8 Q. Ann.	7	17	108
27 Geo. III.	31	9	969
8 Geo. I.	18	10	242
11 Geo. I.	30	16	270
9 Geo. II.	35	21	325
9 Geo. II.	35	13	322
		14	323
9 Geo. II.	35	10	320
8 Geo. I.	18	6	240
19 Geo. II.	34	1	367
19 Geo. II.	34	2	369
8 Geo. I.	18	15	244
14 Geo. III.	20	5	573
9 Geo. II.	35	10	320

UNCUSTOMED-GOODS, *continued.*

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19 Geo. III.	69	8	653
19 Geo. III.	69	10	654
26 Geo. III.	77	18	920
19 Geo. III.	69	8 10 12 13	653 654 654 654
24 Geo. III.	47	36	790
19 Geo. II.	34	6 7 8 9	371 372 372 372

Unshipped, or unshipping to be laid on land; the persons assisting therein, may be arrested by any officer of customs or excise, and taken before a justice, who may commit the offenders to gaol, to be tried at the next quarter sessions.

Assaulting or obstructing officer in seizing thereof, or rescuing, slaying, destroying, or damaging the same, or the package, after seized;—persons so offending may be arrested, taken before one justice, and committed for trial at the next quarter sessions.

Forcibly rescuing thereof, is an offence for which the party may be arrested by warrant of a judge of the King's Bench, and compelled to enter into a recognizance with two sureties; or refusing, may be committed till he becomes bound, or is legally discharged.

Smuggler, or other, convicted at the quarter sessions, of assisting in unshipping thereof, of assaulting or obstructing officer in seizing, or of rescuing, destroying, or damaging the same after seizure, may be committed to hard labour in the house of correction, for not more than three years, nor less than one year;—but if approved as fit to serve his Majesty, may be adjudged and delivered to serve as a soldier or sailor.

Prosecuted in the exchequer, the claim must be entered in the name of the real owner, who must describe his residence and profession, and if resident in London, make oath before one of the barons, that the goods were his property at the time of seizure;—if not so resident, the attorney must make oath that he has legal authority to enter the claim, and that he believes they were the property of the person in whose name the claim is entered;—oath to be indorsed on the indenture, and if false, is punishable as corrupt perjury.

Rescuing thereof, subjects the hundred (being legally sued) to make amends, not exceeding 200 l.;—not so, if the offender be apprehended and convicted within six months.

UNION, *vide also* SCOTLAND.

- Act of, so far as it relates to the excise.
- Act of, extends the regulations of the 7 & 8 and 8 & 9 of W. III, relative to brewers, to Scotland.

UNIVERSITIES.

Of Oxford and Cambridge,—colleges and halls therein, which brewed their own beer before the duty of excise was imposed, not liable to the payment of duty for beer brewed for their own members.	15 Car. II.	11	21	44
Of Oxford and Cambridge,—their privilege of sizing, equaling, and marking beer measures not affected.	12,13 W. III.	11	19	97
Of Oxford and Cambridge,—their privilege of licensing taverns and publick houses not prejudiced by the act of 26 Geo. II, c. 31.	26 Geo. II.	31	15	412
Of Oxford and Cambridge,—their privileges not prejudiced by the wine acts.	26 Geo. III.	59	11	862
	30 Geo. III.	38	11	1124
	32 Geo. III.	59	11	1171
	10 Q. Ann.	19	63	157
	21 Geo. III.	24	40	688

UTENSILS, *vide also* ARREARS, PENALTY.

Of brewer, victualler, &c. found concealed, or altered without notice, forfeited to the poor, with the beer or worts.	15 Car. II.	11	1	37
For brewing, belonging to persons resident where there is a common brewhouse (other than such utensils as are unfixed) not to be lent to other persons, on penalty of 50 l.	22,23 Car. II.	5	10	47
Of private distillers, and also concealed materials, seized under a justice's warrant, are forfeited, if not claimed in 20 days; during which time they may be kept in the house where found.	10,11 W. III.	4	7	84

UTENSILS, *continued*.

Of private distillers, and also concealed materials, may be seized with or without a warrant, and are forfeited, if not claimed in 10 days; during which time they may be either kept in the house where found, or removed to the excise office.

For brewing, wherever found, or however claimed, are liable for duties in arrear, and for penalties and forfeitures incurred.

And also materials and preparations for manufacturing excisable commodities in the custody of makers, or others in trust, are liable for duties in arrear and penalties.

VELLUM, *vide* PARCHMENT.

VERJUICE.

Made, or bought for sale, chargeable with the same duty as cyder;—but by 27 Geo. III. c. 13, verjuice is chargeable with a specific duty.

VESSELS, *vide* ARREARS, BOAT, CUTTERS, SHIPS, BEER, DISTILLER, UTENSILS, &c.VICTUALLER, *vide also* BEER, ALEHOUSE-KEEPER, RETAILER of BEER.

May compound with the commissioners for the duty on beer.

Must not erect, alter, or enlarge any tun, back, or copper, nor keep any private storehouse or cellar for laying beer, without notice, on forfeiture of 50*l.* together with the utensils, &c.

Must permit gager, on request (if at night with constable) to enter and take account of commodities made or making;—refusing, may be forbid to send out.

Must permit officer, by day (or night with constable) to enter and take account of worts, and of malt from which brewed; and to attend while brewing, cleansing, and carrying out;—penalty 20*l.*

Must permit officer, on request, to enter his premises, and taste drink from the common brewer;—refusing penalty 5*l.*

Not to use melasses, sugar, or honey in brewing, on forfeiture of the beer, and 100*l.*

Not to use or mix sugar, honey, foreign grains, Guinea pepper, essential binc, coculus Indiar, or other unwholesome ingredient, in beer, on forfeiture of 20*l.*

Not to use melasses, sugar, or honey, in brewing, nor have above 10 lbs. thereof in his custody, on forfeiture of 100*l.*;—servant assisting to use or bring in, forfeits 20*l.* or in default of payment may be imprisoned three months.

Not to use broom, wormwood, or other bitter ingredient, instead of hops, in making beer or ale for sale, on forfeiture of 20*l.*

To be allowed one sh ten for worts gaged while warm.

Concealing or conveying away beer or worts before gaged, forfeits 20*s.* per barrel.

Chargeable with duty for worts missing.

Not to cleanse or remove any part of a guile till the whole is brewed off, and the officer has had an opportunity of taking a distinct account thereof, unless in consequence of previous notice, on forfeiture of 40*s.* per barrel.

Mixing small beer with strong after account of quantity and quality taken by the officer; and selling or delivering out the same without notice, penalty 20*s.* per barrel.

Mixing strong beer or worts with small beer or worts, or with water, after gage taken by the officer, penalty 50*l.*

Mixing small beer with strong on the dray or in cellar, forfeits 5*l.*

Mixing table beer with strong or small beer, or worts, or with water, after gage taken by officer, forfeits 50*l.*

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23	Geo. III.	70	13	724	
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28	Geo. III.	37	21	996	
7, 8	W. III.	30	28	74	
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1	W. & M.	24	11	52	
12	Car. II.	23	19	18	
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7, 8	W. III.	30	22	72	
7, 8	W. III.	30	23	72	
1	W. & M.	24	17	54	
12	Q. Ann.	2	32	192	
10, 11	W. III.	21	34	90	
9	Q. Ann.	12	24	140	
1	W. & M.	24	7	51	
15	Car. II.	11	12	40	
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1	W. & M.	24	6	51	
7, 8	W. III.	30	21	71	
15	Car. II.	11	12	40	
1	W. & M.	24	11	52	
2	Geo. III.	14	2	476	
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22	Geo. III.	68	6	709	

VICTUALLER, *continued.*

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Mixing strong and small beer in vessels of three gallons or upwards, forfeits double duty.	22,23 Car. II.	5	11	48
Entitled to a true copy of last gages taken by officers at the time of taking.	1 W. & M.	24	12	52
	5,6 W. & M.	20	49	68
Entitled to a true copy of officer's return.	12 Car. II.	23	19	18
	12 Car. II.	24	33	24
Entitled to a true copy of officer's charge, within three days after end of week.	7,8 W. III.	30	25	73
Must make monthly entry at the excise office, of all beer made or retailed, on forfeiture of 20 s.	12 Car. II.	23	15 16	17 17
	12 Car. II.	24	29 30	23 24
Must pay duty within a month after entry is or ought to be made, on forfeiture of double duty.	12 Car. II.	23	17	17
	12 Car. II.	24	31	24
May make entry, and pay duty at next market town.	12 Car. II.	23	18	17
	12 Car. II.	24	32	24
Sending out beer, or other liquors, after forbid by officer, and before duty paid, forfeits 5 l. and double value; by 12 Car. II, c. 24, penalty 10 l. and double value.	12 Car. II.	23	19	18
	12 Car. II.	24	33	25
Must sell beer in stamp measures, regulated by the standard ale quart or pint, on forfeiture of not less than 10, nor more than 40 s.	11,12 W. III.	15	1	92
Selling in unstamped measures, or refusing to give the numbers thereof, cannot detain any thing for his reckoning.	11,12 W. III.	15	2	92
Not to be prosecuted for advancing the price of strong beer in a reasonable degree.	2 Geo. III.	14	1	476
Being a justice, not to grant a beer licence to any person whatever.	26 Geo. II.	13	12	406

VINEGAR.

Maker thereof, for sale, must take out, and pay duty for a licence annually;—neglect, 50 l.	24 Geo. III.	41	1 6 7	770 772 773
Maker thereof, for sale, cannot, by virtue of one licence, carry on business in any other houses or places than those in which it was carried on at the time licence was taken out.	24 Geo. III.	41	8	774
Makers thereof, for sale, being partners, and carrying on business in one house, one licence sufficient.	24 Geo. III.	41	8	774
Maker thereof, must make entry of the brewhouse, building, yard, or place, for carrying on his business; and must specify from what materials he intends to make his vinegar.	26 Geo. III.	73	56	904
Maker thereof, must not use any storehouse, cellar, &c. for making or keeping vinegar, or preparations, without notice, on forfeiture of 50 l.	10,11 W. III.	21	14	88
Maker thereof, must permit officer by day (or night with constable) to enter and take account;—refusing, penalty 15 l.	7,8 W. III.	30	17	71
Maker thereof, from any materials except malt or corn, must not carry on the business of a distiller or rectifier within two miles of his premises, for making vinegar.	26 Geo. III.	73	55	903
Thirty-four gallons ale measure is deemed a barrel of vinegar.	10,11 W. III.	21	15	88
Made by manufacturers of white lead, and used in their manufacture, not chargeable with duty.	8 Q. Ann.	7	5	108
Made and used for preparing or making pickles for sale, is chargeable with duty.	8 Q. Ann.	7	4	107
Maker thereof, brewing beer to be converted into vinegar, chargeable with the vinegar duty.	15 Car. II.	11	20	43
Maker thereof, having liquors preparing for vinegar is chargeable with duty for the same.	10,11 W. III.	21	9	87
Maker thereof, must not receive stale beer, cyder, verjuice, &c. nor deliver out vinegar without notice, except between five in the morning and seven in the evening in summer; and seven in the morning and five in the evening in winter, on forfeiture of 50 l.	10,11 W. III.	21	12	87

VINEGAR, *continued.*

— Maker thereof, receiving stale beer, cyder, verjuice, &c. must shew the same to the officer before mixed with other liquors, &c. on forfeiture of 20 l.

— Maker thereof, having in his custody stale beer, cyder, verjuice, &c. (except for family use, and kept separate) such beer, &c. deemed vinegar, or preparations.

— Maker thereof, must not sell or deliver out vinegar without notice, except between three in the morning and nine in the evening in summer, and five in the morning and eight in the evening in winter, on forfeiture of 40 s. per barrel.

— Maker thereof, concealing or conveying away vinegar or preparations, forfeits 40 s. per barrel.

— Cyder or perry, becoming unfit for sale, and being charged with the vinegar duty; three commissioners, or two justices, may, on proof, allow the cyder duty charged by 6 Geo. III, c. 14.

— Of French manufacture, may be imported from France, or the European dominions of the French King, in British or French ships, on payment of the proper duties.

VINTNERS.

— Receiving sweets into their custody without certificate, forfeit the same, and 10 s. per gallon.

— Company; their privileges not prejudiced by the wine acts.

WAGES.

— Of journeymen or servants, paid in, or stopt on account of spirituous liquors delivered, subjects the master to the penalty of 20 l. as a retailer.

— Of mariners, may be stopped by master of ship, to answer the penalty for importing candles, soap, or starch unlawfully, if they shipped the same secretly.

— Of mariners, may be drawn for by the commissioners of the navy, by bills on collectors of excise; and such bills, if fair and regular, and presented within six months of the date, must be paid.

— Of mariners, may be drawn for by the commissioners of the navy, by bills on collectors of excise; and such bills, if fair and regular, and presented within six months of the date, must be paid.

WALES.

— Comprehended in the act 1 Jac. I, c. 22, relative to leather.

— Comprehended in all Acts of Parliament, in which England is mentioned.

WAREHOUSE.

— For securing British spirits made for exportation, to be provided and entered by the distiller, and must be secured under the locks of the supervisor or surveyor, officer, and trader.

— For securing British spirits sent coastways for exportation, to be provided by the person to whom the spirits are sent, and secured under the locks of the trader, and the chief officer of excise.

— For securing spirits made for exportation to Scotland, to be provided, and entered by the distiller, and must be secured under the locks of the supervisor or surveyor, officer, and trader.

— For depositing coffee, tea, and cocoa nuts, to be provided by the importers and approved by the commissioners of the customs, and must be secured under the locks of the proprietors and officers of excise.

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12, 11 W. III.	21	13	88
10, 11 W. III.	21	11	87
7, 8 W. III.	30	18	71
7, 8 W. III.	30	16	70
6 Geo. III.	14	16	535
27 Geo. III.	13	22	931
6 Geo. I.	21	22	232
26 Geo. III.	59	11	862
30 Geo. III.	38	12	1125
32 Geo. III.	59	11	1171
9 Geo. II.	23	11	317
26 Geo. II.	32	8	413
31 Geo. II.	10	13	419
32 Geo. III.	33	16	1156
32 Geo. III.	34	26	1159
32 Geo. III.	33	5	1154
32 Geo. III.	34	6	1155
32 Geo. III.	34	26	1159
1 Jac. I.	22	53	14
20 Geo. II.	42	3	377
2 Geo. III.	5	18	467
2 Geo. III.	5	27	472
28 Geo. III.	46	48	1005
10 Geo. I.	10	26	257
21 Geo. III.	55	10	691

WAREHOUSE, *continued.*

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For coffee, tea, or cocoa-nuts;—keeper thereof, must attend at all reasonable times, and permit the proprietor to view and sort his goods.	10 Geo. I.	10	30	260
For coffee, tea, or cocoa-nuts;—keeper thereof must not deliver for home consumption, but upon the production of a warrant that the inland duty is paid.	10 Geo. I.	10	26	257
For coffee, tea, or cocoa-nuts;—keeper thereof must not deliver for exportation until bond is given not to reland.	21 Geo. III.	55	30	260
For coffee, tea, or cocoa-nuts;—keeper thereof must keep books, and enter therein an exact account of the goods received and delivered, distinguishing when and to whom, and whether for home consumption or exportation.	10 Geo. I.	10	10	691
For tea;—keeper thereof must enter in a book all tea delivered for exportation, the times when, and for whom; and must return an account thereof, on oath, to the commissioners, every three months.	10 Geo. I.	10	26	257
For coffee, tea, or cocoa-nuts;—keeper thereof on the part of the customs, must grant a permit to protect goods delivered for home consumption, which permit must be signed by the excise officer.	10 Geo. I.	10	30	260
For coffee, tea, or cocoa-nuts;—keeper thereof must not deliver illegally, on forfeiture of his office, and 100 l.	10 Geo. I.	10	29	259
For tea,—keeper thereof delivering for exportation contrary to law, forfeits his employment and 100 l.	21 Geo. II.	14	4	380
For coffee, tea, or cocoa-nuts,—keeper thereof must swear to the truth of his accounts once in six months or oftener.	10 Geo. I.	10	29	259
For depositing British plantation rum, before duty paid; to be provided at the expence of proprietor or importer; approved by the major part of the commissioners; and must be secured under the locks of the excise and proprietor.	21 Geo. II.	14	4	380
For bonded rums;—keeper thereof must attend at all reasonable times for delivering, and for the proprietor to examine the goods.	10 Geo. I.	10	29	259
For bonded rums;—keeper thereof must not deliver rum for home consumption but upon certificate of the duties being paid;—delivering fraudulently, penalty 100 l. and incapacity.	15 Geo. II.	25	1	342
For bonded rums;—keeper thereof must enter in a book, to be kept for the purpose, an account of all received and delivered, the times when and for whom; and must return such account, on oath, to the commissioners every six months.	15 Geo. II.	25	7	345
For bonded rums, being opened by the importer or proprietor, except in the presence of the proper officer, penalty 500 l.	15 Geo. II.	25	4	344
For bonded rums, may be entered by officer of excise at any time by day (or night with constable) on one hour's notice to the proprietor;—refusing or obstructing officer, penalty 200 l.	15 Geo. II.	25	5	344
For tobacco and snuff to be provided by the commissioners of customs.	15 Geo. II.	25	4	344
For tobacco and snuff;—no servants or labourers to be employed therein but such as shall be licensed by, and give security to, the commissioners of the customs.	17 Geo. III.	52	15	622
	26 Geo. III.	77	15	919
	29 Geo. III.	68	32	1043
	29 Geo. III.	68	57	1056
WARRANT.				
To search for and seize <i>unstamped, printed, or painted calicoes, linens, silks, &c.</i> may, on oath of suspicion, be granted by the major part of the commissioners in London, or two justices in the country; but it must be executed by day, and with a constable:—By 25 Geo. III, c. 72, two commissioners may grant warrant in London.	10 Q. Ann.	19	98	164
To search for and seize <i>unstamped French printed or painted calicoes, linens, &c.</i> may, on oath of suspicion, be granted by two commissioners in London, or two justices in the country; but it must be executed by day, and with a constable.	14 Geo. III.	72	11	500
	25 Geo. III.	72	18	810
	25 Geo. III.	72	24	812
	27 Geo. III.	31	15	971

WARRANT, *continued.*

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To enter, search for, and seize <i>candles or soap</i> privately making, or fraudulently lodged or concealed, may, on oath of suspicion, be granted by one commissioner in London, or one justice in the country; but if executed in the night a constable must be present.	5 Geo. III.	43	20	516
To enter, search for, and seize <i>candles, soap, or starch</i> , fraudulently concealed, may, on oath of suspicion, be granted by two commissioners in London, or one justice in the country; but if executed in the night a constable must be present.	23 Geo. II.	21	34	386
To enter, search for, and seize <i>coffee, coconuts, chocolate, and tea</i> , fraudulently concealed, may, on oath of suspicion, be granted by two commissioners in London, or one justice in the country; but if executed in the night a constable must be present.	10 Geo. I.	10	13	255
To enter, search for, and seize leaves dyed or manufactured in imitation of <i>tea</i> , may, on oath of suspicion, be granted by one justice; but if executed in the night, a constable must be present.	17 Geo. III.	20	3	602
To enter, search for, and seize private and concealed <i>still</i> and <i>utensils, spirits, wash, and materials</i> for distillation, may, on oath of suspicion, be granted by one justice:—By 23 Geo. III, c. 70, such warrant may be granted, on the like oath, by one justice or two commissioners, in London, or one justice in the country, but in either case if executed in the night, a constable must be present.	10, 11 W. III. 23 Geo. III.	4 7	7 13	84 724
To search for and seize <i>unstamped printed or painted paper</i> , may, on oath of suspicion, be granted by two commissioners in London, or one justice in the country; but it must be executed by day, and with a constable:—By 32 Geo. III, c. 54, the commissioners and justices have power to grant the like warrant for foreign printed or painted paper unstamped.	26 Geo. III. 32 Geo. III.	78 54	17 4	927 1105
To enter <i>bonded rum warehouses</i> in the presence of a constable, may, on oath of suspicion that the proprietor intends to go into the same privately in the night, be granted by one commissioner in London, or one justice in the country.	26 Geo. III.	77	16	919
To enter, search for, and seize <i>foreign spirits</i> fraudulently concealed, may, on oath of suspicion, be granted by two commissioners in London, or one justice in the country; but if executed in the night, a constable must be present.	11 Geo. I.	30	2	266
To a peace officer, to search the premises of an illegal retailer of spirits, and seize <i>spirits</i> there found, may, on oath of offence committed, be granted by the commissioners of excise, or justices of peace within their respective jurisdictions.	24 Geo. II.	40	9	394
To peace officer, to enter and search gaol, prison, or workhouse, for <i>spirits</i> kept therein, may, upon information on oath, be granted by one justice.	24 Geo. II.	40	14	396
To enter, search for, and seize <i>starch</i> privately making, or lodged or concealed, may, on oath of suspicion, be granted by one commissioner in London, or one justice in the country; but if executed in the night, a constable must be present.	4 Geo. II.	14	4	301
To enter, search for, and seize <i>tabacs, tobacco, P. & C. Pipe, Hair, snuff, work, or snuff</i> , fraudulently lodged or concealed, may, on oath of suspicion, be granted by two commissioners in London, or one justice in the country, but if executed in the night a constable must be present.	29 Geo. III.	68	153	1105
To enter, search for, and seize <i>foreign wine</i> fraudulently deposited or concealed, may, on oath of suspicion, be granted by two commissioners in London, or one justice in the country; but if executed in the night a constable must be present.	26 Geo. III.	51	42	875
Of the treasury, necessary to authorize repayment of duty on paper used in printing at the universities.	10 Q. A. 11 Geo. III.	10 24	63 40	157 688

WARRANT, *continued.*

- To apprehend *hawkers of spirits*, may, upon information on oath, be granted by one justice.
- To apprehend persons lurking within five miles of the coast, or a navigable river, with intent to assist in *smuggling*, may, upon information on oath, be granted by one justice.
- To apprehend persons, who, to the number of three or more, have assembled armed, for running or rescuing *prohibited* or *uncustomed goods*, may, upon information on oath, be granted by one justice.
- Of distress, for levying penalties, may be issued by the justices or commissioners before whom the offence is tried.
- For executing the judgement of the commissioners, may be signed by any three of them, whether present at hearing the information or not.
- Of distress by the commissioners;—the time to be limited therein for sale, must not be less than 14 days.
- Of distress by justices;—the time to be limited therein for sale, must not be less than four, nor more than eight days.
- Of distress, must, if required, be shewn to the person whose goods are distrained, who, if he desire it, must be permitted to take a copy thereof.
- For commitment of offenders against the excise laws, may, upon proof of the hand writing of those by whom it was granted, be indorsed by three commissioners, or one justice within whose jurisdiction the offender is found.

WASH, *vide* DISTILLER.WASTE, *vide* BEER, DISTILLER.

WATERMAN.

- Knowingly having in his custody any prohibited or run goods, forfeits treble the value thereof; or for want of distress, may be imprisoned not exceeding three months.

WEIGHTS, *vide* SCALES and WEIGHTS.WHERRY, *vide also* BOAT, CUTTERS, SHIP.

- Rowing, or made to row with more than four oars, found in Middlesex, Surry, Kent, or Essex, or in the Thames, above or below London bridge, or in the ports of London, Sandwich, or Ipswich, is forfeited, and the owner or user forfeits 40 l.;—wherries, licensed by the admiralty excepted:—By 19 Geo. III, c. 69, extended to wherries made to row with more than six oars, found in any part of Great Britain, or within two leagues of the coast.

WHIPPING.

- For retailing of spirits without licence;—the power of inflicting such punishment taken away.

WHITELEAD.

- Vinegar, made by the manufacturers of whitelead, and used in that manufacture, is not chargeable with duty.

WINCHESTER BUSHEL.

- Is that by which malt is to be charged by gage.
- Its dimensions, being round, and with an even bottom, is 18½ inches wide, and eight inches deep, according to the standard in the exchequer.

WINE, *vide also* RETAILER of WINE;—SWEETS, and RETAILER of SWEETS.

- Not to be imported in any ship or vessel of 60 tons burthen, or under, on forfeiture thereof, together with the ship, &c. except wine for the seamen, which, added to the spirits for the seamen, do not in the whole exceed two gallons per man.
- Imported from the Netherlands or Germany, except Rhenish wine, is forfeited, with the ship or vessel.
- Of the produce of Hungary, may be imported from Ham-

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YEAR & REIGN.	Chap.	Sect.	Page.
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9 Geo. II.	35	18	324
9 Geo. II.	35	10	320
12 Car. II.	23	31	20
12 Car. II.	24	45	27
1 Geo. II.	16	5	297
12 Car. II.	23	31	20
12 Car. II.	24	45	27
27 Geo. II.	20	1	414
27 Geo. II.	20	2	414
32 Geo. III.	10	1	1149
9 Geo. II.	35	21	325
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9 Geo. III.	6	3	566
8 Q. Ann.	7	5	108
12 Q. Ann.	2	7	186
8, 9 W. III.	22	en.	80
12 Q. Ann.	2	7	186
24 Geo. III.	47	27	786
26 Geo. III.	59	7	860
13, 14 Car. II.	11	23	36
1 Q. Ann.	12	112	98

WINE, *continued.*

	A C T S.		
	YEAR & REIGN.	1	2
Of the produce of Hungary, Austria, or Germany, may be imported from the Austrian Netherlands, or from any place belonging to Germany or Austria.	22 Geo. III. 78	2	715
Except of the growth of Tuscany, Turkey, or other parts of the Levant, not to be imported in flasks or bottles, nor in casks under 25 gallons, on forfeiture thereof, or the value.	1 Geo. II. 17	7 8	298
Of Spain or Portugal, and also French wine, not to be imported in any cask of less size than the usual hoghead; but French wine in bottles, or any wine in small casks, may be imported, if without fraud or concealment, for private use.	18 Geo. III. 27	6 7	623
Of Portugal, Spain, or any other country (except France) not to be imported in any smaller cask than what is commonly called a hoghead;—but by 25 Geo. III. c. 69, such wines fairly imported for private use, may be admitted to entry by the commissioners of the customs, though in casks of less size than a hoghead.	23 Geo. III. 11	5	716
	25 Geo. III. 69	2	805
French, may be imported in casks, or bottles, in packages of three dozens each, from France, or the European dominions of the French King, in British or French ships, on payment of the proper duty.	27 Geo. III. 13	22 24	931 932
French, in bottles, and packages of three dozen each, may be imported, for private use, from <i>Guernsey, Jersey, or Alderney</i> .	27 Geo. III. 13	22 24	931 932
Not to be imported in any ship whatever from any part not under the dominion of Great Britain, without a manifest signed by the master, sworn to before the British consul (if any resident at such place) specifying the name, build, and tonnage of the ship, and port to which she belongs, the quantity of each sort of wine, and place where shipped, with a description of the packages, and marks and numbers thereon, on penalty of double value.	26 Geo. III. 40	2 4 5	813 814 814
Must be entered with the collector of excise, landed, and the duty paid within 20 days after reported, otherwise it may be taken to the customs or excise warehouse; and if all the duties are not paid within three months, the wine may be sold towards satisfying the said duties.	26 Geo. III. 59	4	858
The entry on importation thereof, must specify whether it be French red or white,—or red or white not French.	26 Geo. III. 59	4	858
Unshipped or landed before all the duties are paid or secured, is forfeited, and persons assisting in landing, or who shall conceal, or knowingly receive the same after landed, forfeit treble value.	26 Geo. III. 59	6	860
Which has lain in the warehouse of the customs or excise three months, for the security of the duty, may be sold;—the money arising by the sale, after deducting charges, is to be applied in due proportions to the discharge of the duties;—if any surplus, it is to be paid to the proprietor.	26 Geo. III. 59	4	858
Damaged, corrupt, or unmerchantable, and for which the duties are refused to be paid, may be warehoused by customs, and sold, on security, for distillation, or to make vinegar.	12 Geo. I. 68	20	000
	26 Geo. III. 59	2	858
Damaged, unmerchantable, and refused, sold for distillation, or for making vinegar, may be mixed with salt or vinegar to prevent its being used for other purposes.	5 Geo. III. 43	3	500
The gallon to contain 231 cubical inches.	5 Q. Ann. 27	17	105
The ton to contain 252 gallons,—the butt or pipe 126 gallons,—and the hoghead 63 gallons.	5 Q. Ann. 27	17	105
Wholesale dealer therein,—is one who sells wine, and has neither a spirit nor beer licence.	26 Geo. III. 59	11	862
Wholesale dealer therein, must take out a wholesale licence annually;—neglect, 100 l.	26 Geo. III. 59	8 9 11	861 861 862
Wholesale dealer therein, cannot, by virtue of one licence, carry on business in any other places than those of which entry was made at the time the licence was taken out.	26 Geo. III. 59	9	861

WINE, *continued.*

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	YEAR & REIGN.	Cha.	Seçt.	
Wholeſale dealers therein, being partners, and carrying on buſineſs in one houſe or ſhop, one licence ſufficient.	26 Geo. III.	59	9	861
May be ſold wholeſale (or retail by 30 Geo. III. c. 38, and 32 Geo. III. c. 59,) by freemen of the vintners company by patrimony or apprenticeship without licence; and alſo by three tavern-keepers in Saint Albans, licenſed by the mayor and burgeſſes of that borough.	26 Geo. III.	59	11	862
	30 Geo. III.	38	12	1125
	32 Geo. III.	59	13	1171
Dealer therein, muſt make entry in writing, and at the next office of exciſe, of all ſtorehouſes, rooms, ſhops, cellars, &c. for keeping wine for ſale, on forfeiture of 100 l.;—not to extend to wine ſold on the lawful quays where firſt landed.	26 Geo. III.	59	12	863
Dealer therein (unleſs a partner) cannot make entry of any ſtorehouſe, room, ſhop, cellar, &c. within the houſe in which the entry of any other ſuch dealer is exiſting.	26 Geo. III.	59	13	863
Wholeſale dealer therein, muſt cauſe the words “Dealer in Foreign Wine” to be painted in large legible characters, over the door, or in the front of his houſe, &c. on forfeiture of 50 l.	26 Geo. III.	59	14	864
Dealer therein, or other, not having made entry at the exciſe office, having the words “Dealer in Foreign Wine” painted over his door, &c. forfeits 100 l.	26 Geo. III.	59	15	864
Dealer therein, not to ſet up, erect, alter, or enlarge any bin, veſſel, or other convenience for keeping wine, which is capable of containing above three gallons, without giving previous notice thereof at the next office of exciſe, on forfeiture of 50 l.	26 Geo. III.	59	21	865
Dealer therein, not to uſe any bin, veſſel, or utenſil, for keeping of wine, capable of containing above three gallons, other than ſuch as are openly kept in his entered places, and known to the officer, on forfeiture of 50 l.	26 Geo. III.	59	21	865
Dealer therein, muſt mark on all caſks or other veſſels above three gallons, the number of gallons the veſſel is capable of containing, diſtinguiſhing the ſort of wine therein, by French red, or white, or if other wine, by red or white, on forfeiture of the wine.	26 Geo. III.	59	19	865
Dealer therein, muſt permit officer, at all times by day (or night with a conſtable) to enter and take account;—obſtructing, penalty 100 l.	26 Geo. III.	59	17 45	864 876
Dealer therein, muſt ſhew to the officer every caſk, veſſel, &c. capable of containing above three gallons, and alſo every bin, or other place for keeping wine, on forfeiture of ſuch as ſhall not be ſo ſhewn.	26 Geo. III.	59	20	865
Dealer therein, rubbing out or defacing the mark put by the officer on any veſſel above three gallons; or on any bin, or other place for keeping wine, forfeits 50 l.	26 Geo. III.	59	20	865
Dealer therein, receiving any wine without leaving with the officer an authentic permit for the ſame, forfeits the wine, caſks, &c.	26 Geo. III.	59	32	871
Wholeſale dealer therein, not to draw off or bottle wine (except to be immediately ſent out) without giving ſix hours notice in London, and 12 hours in the country, ſpecifying the place where, the ſort and quantity to be drawn off, and the number of veſſels or bottles to be filled, on forfeiture of 50 l.	26 Geo. III.	59	22	866
Wholeſale dealer therein, muſt permit officers, if they deem it expedient, to attend the bottling of wine, and muſt, in ſuch caſe, pack the ſame in the officer’s preſence.	26 Geo. III.	59	22	866
Wholeſale dealer therein, if the officer do not attend the bottling of wine, muſt, on his next ſurvey, declare where the wine is to be, or has been piled or depoſited, on forfeiture of 50 l.	26 Geo. III.	59	22	866
Dealer therein, muſt permit the officer to take ſample, paying the uſual price for the ſame;—refuſing, penalty 100 l.	26 Geo. III.	59	18	864

WINE, *continued.*

	ACTS.		
	YEAR & REIGN.	CH.	SECT.
— Wholesale dealer therein, not to remove wine from one bin to another without giving the officer six hours notice in London, and 12 in the country, specifying the bin into which it is to be removed, on forfeiture of 50 <i>l</i> .	26 Geo. III.	59	22 866
— Dealer therein, must keep his wines (that is, French red, French white, and red not French, and white not French) separate and apart from each other, on forfeiture of 50 <i>l</i> .	26 Geo. III.	59	23 866
— Wholesale dealer therein, having sweets, mead, spirits, or other liquors, in any shop, cellar, or other place, entered for keeping or selling wine; such cyder, sweets, &c. to be deemed and taken to be foreign wine.	26 Geo. III.	59	29 870
— Dealer therein, must not have in his custody any British made wine or sweets, on forfeiture thereof, and 10 <i>s</i> . per gallon.	26 Geo. III.	59	25 868
— Dealer therein, must enter every day, in one book, all the wine sold or consumed the preceding day, in quantities under three gallons; and in another book, all sold, &c. in quantities of three gallons or upwards, on forfeiture of 20 <i>l</i> .	26 Geo. III.	59	26 868
— Dealer therein, not to have more than one entry book of each sort in his custody at a time.	26 Geo. III.	59	26 868
— Dealer therein, must leave his entry books open to the inspection of the officer; and on his request enter up the quantities sold each day; and must also return them, on oath, when filled up, on forfeiture of 20 <i>l</i> . for refusal, neglect, or false entry.	26 Geo. III.	59	26 868
— Wholesale dealer therein, having an increase in stock, (except in the original cask, and then not more than two gallons per ton above the import gage) above what the officer found on the last preceding survey, such increase to be deemed brought in without permit, and an equal quantity is forfeited, and the dealer incurs a penalty of double the value of the excess.	26 Geo. III.	59	27 28 870
— Wholesale dealer therein, having occasion to remove wine from his entered premises, is intitled, on delivering a regular request note, to a permit to protect the same on removal.	26 Geo. III.	59	30 31 870 871
— Request note for permit for the removal thereof, must specify the name of the person to whom it is to be sent, the sort of wine, the number and contents of the casks or packages, and whether to be sent by land or water, and by what mode of conveyance.	26 Geo. III.	59	31 33 871
— Permit for the removal thereof to express the time to be in force, as well for removing out of the stock of the person from whom, as delivering into the stock of the person to whom sent.	26 Geo. III.	59	30 870
— Dealer therein, taking out permit and not sending away the wine, nor returning the permit within the time limited for removing the wine out of his stock, forfeits treble value;—and the wine also, if on taking the stock there shall not appear a sufficient decrease to answer the permit;—and if there is not a like quantity of the same sort of wine in stock, the dealer forfeits 100 <i>l</i> .	26 Geo. III.	59	31 873
— Not being removed into the stock of the person to whom sent within the time limited in the permit, to be considered as removed without permit; unless the delay is proved to the commissioners of excise to have been unavoidable.	26 Geo. III.	59	31 873
— Removed under a description not conformable to law, or under a false description, is forfeited, together with the cattle, carriages, boats, and vessels, used in the removal thereof.	26 Geo. III.	59	31 33 871
— Dealer therein, or other person, counterfeiting or forging, or fraudulently altering or ending any permit; or knowingly receiving, publishing, or using any counterfeited, forged, false, untrue, altered, or erased permit, forfeits 500 <i>l</i> .	26 Geo. III.	59	31 874

WINE, *continued.*

	A C T S.			
	YEAR & REIGN.	Cha.	Sect.	Page.
Dealer therein, not to act as a justice in matters relating to the excise laws respecting foreign wine.	26 Geo. III.	59	51	880
May be sold by auction by licensed auctioneer, by leave of the commissioners of excise, on proof that the duties have been paid.	26 Geo. III.	59	10	862
Above three gallons, removed without permit, is forfeited, with the package, boats, barges, cattle, and carriages, employed in removing the same.	26 Geo. III.	59	34	872
Private persons having occasion to remove wine, are entitled to a permit, upon proving to the satisfaction of the commissioners, or to the collector or supervisor of excise, that the duties have been paid; and upon delivering a regular request note.	26 Geo. III.	59	33	871
Private persons taking out permits for the removal of wine, and not sending the same away, nor returning the permit within the time limited for sending out the wine, forfeit treble the value of every gallon not sent away.	26 Geo. III.	59	38	874
In casks exceeding 10 gallons, or in bottles above three dozens, not to be removed from the country to London, nor to any place within 20 miles of the Royal Exchange, without a certificate that the difference between the out-port and London duty has been paid (except salvage or condemned wine) on forfeiture of the wine, casks, &c.	27 Geo. III.	13	13	930
For which the out-port duty, and the difference between that and the London duty has been paid, being staved or destroyed in removing, and before brought within 20 miles of the Royal Exchange, the commissioners of the customs, on proof of the fact, to cause repayment of the said difference.	27 Geo. III.	13	14	930
Retailer thereof, is one who sells in less quantity than may be lawfully imported as merchandize.	30 Geo. III.	38	15	1125
Retailer thereof, to be drank on the premises, must be duly licensed by two justices;—but not to extend to freemen of the vintners company; to persons licensed by the chancellors of the universities; nor to three tavern-keepers licensed by the mayor and burgesses of Saint Albans.	32 Geo. III.	59	9 11	1170 1171
Retailer thereof, must take out and pay duty for a licence annually;—neglect, penalty 50 l.	30 Geo. III.	38	6 9	1121 1123
Retailer thereof; his licence to terminate on the 10th of October in each year.	30 Geo. III.	38	8	1123
Retailer thereof, first taking out a licence; if it be between the 5th April and the 10th October, to be charged only a rateable proportion of the duty.	30 Geo. III.	38	8	1123
Retailer thereof, cannot, by virtue of one licence, carry on business in any other places than those in which it was carried on, and of which entry was made at the time the licence was taken out.	32 Geo. II. 30 Geo. III.	19 38	3 10	433 1124
Retailers thereof, being partners, and carrying on business in one house, one licence sufficient.	30 Geo. III.	38	10	1124
Retailer thereof, dying or removing, his executor, administrator, wife, child, or assignee, may, by authority of the commissioners of excise in London, or the collector and supervisor in the country, carry on the business for the unexpired term of the licence.	30 Geo. III.	38	10	1124
Retailer thereof, must cause the word "Wine" to be written on the sign, or in front of his house, on forfeiture of 10 l.	32 Geo. II.	19	3	433
Retailer thereof, must keep cyder, spirits, and other liquors, separate from his wine, on forfeiture of 10 s. per gallon, and all the wine, and other liquors, not kept apart.	26 Geo. III.	59	24	868
Retailer thereof, having an increase in his stock above what the officer found on his last preceding survey, such increase to be deemed brought in without permit, and an equal quantity is forfeited, and the retailer incurs a penalty of double the value of the excess.	27 Geo. III.	31	6	968

WINE, *continued.*

	A C T S.			
	YEAR & REIGN.	1	2	3
Forfeited, may be seized on board ship within the limits of any port, or within four leagues of the coast, by officer of excise.	26 Geo. III.	57	43	876
Found in casks on board any ship or vessel (not exceeding 60 tons) at anchor, or hovering within four leagues of the coast (unless by distress) is forfeited, and treble value.	24 Geo. III.	47	1 3	777 778
Put on board the East India Company's ships, after sailing from London (except as necessary stores and provisions) is forfeited, together with the ship or vessel out of which the same shall be taken; and the master of the India ship, and every other concerned, incurs a penalty of treble value.	17 Geo. III.	41	2	614
Suspected to be fraudulently deposited or concealed, may, by day (or night with conitable) be searched for and seized under the authority of a warrant from two commissioners, if in London, or one justice in the country;—obstructing, penalty 100 l.	26 Geo. III.	59	42 45	875 876
Seized, for not being delivered within the time limited in the permit, may be restored by order of one justice, on the person from whom seized entering into a recognizance in double the value, to prove to the commissioners of excise, within one month, that the delay was unavoidable.	26 Geo. III.	59	36	873
Restored upon recognizance;—counterfeiting or forging the certificate of such recognizance, or the indorsement on the permit; or giving or receiving false certificate or indorsement; or fraudulently altering or erasing certificate or indorsement; or knowingly publishing or using any such certificate or indorsement being forged, false, altered, or &c. penalty 500 l.	26 Geo. III.	59	42	875
Seized under the act of 26 Geo. III, c. 59, may be restored by the commissioners of excise or customs, on such terms as shall appear reasonable, upon proof that the forfeiture was incurred without design of fraud; and the proprietor accepting the terms, cannot afterwards maintain an action for the seizure.	26 Geo. III.	59	63	883
Seized by officer of the customs;—notice thereof, must be given to the excise within 12 hours.	26 Geo. III.	59	50	880
Seized by officer of the customs, if afterwards removed without an excise permit, it may be resealed.	26 Geo. III.	59	50	880
Rescuing or saving thereof, after seized, penalty 100 l.	26 Geo. III.	59	45	879
Obstructing or assailing officer in the execution of his duty under the laws relative to foreign wine, penalty 100 l.	26 Geo. III.	59	45	876
Bribing, or offering to bribe officer to act contrary to his duty, or to connive at fraud, penalty 100 l.	26 Geo. III.	59	44	876
Information for the recovery of any penalty under the excise act, relating to foreign wine, may be stopped by the attorney general by <i>noli prosequi</i> .	26 Geo. III.	59	62	883
Acts not to prejudice the privileges of the two universities, those of the vintners company in London, nor those of the mayor and burgesses of Saint Albans.	26 Geo. III.	59	11	862
	30 Geo. III.	38	12	1125
	32 Geo. III.	59	11	1171
Intended to be packed for exportation, six hours notice must be given in London, and 12 in the country, of the time and place of packing, and of the quantity and sort of wine; must be packed in the presence of an officer, who is to take account thereof, fasten and seal the package, and make a return of the quantity and sort to the shipping officer at the port of exportation.	26 Geo. III.	59	46	876
Packed for exportation, not to be opened, except by the officers of excise or customs at the port of exportation, on forfeiture of 50 l.	26 Geo. III.	59	47 48	875 879
The exporter thereof, before the shipping, must make oath that he believes the duties have been fully paid.	26 Geo. III.	59	48	879

WINE, *continued.*

	A C T S.			Page.
	YEAR & REIGN.	Cha.	Sect.	
Before shipped, the exporter must give security for the due exportation thereof, in treble the amount of the duty to be drawn back.	26 Geo. III.	59	48	878
Before shipped for exportation, the exporter thereof must give the officer six hours notice in London, and 12 in the country, of the time and place of shipping, the names of the ship and commander, the port to which bound, and the quantity and sort of wine.	26 Geo. III.	59	46	876
Exporter thereof, one month after the regular exportation, to have a debenture, entitling him to the amount of the drawback.	26 Geo. III.	59	48	878
Exported,—if to Ireland, a certificate of its being landed there to be produced in six months;—Europe, like certificate in 12 months;—America or Africa, like certificate in 18 months;—to any place beyond the Cape of Good Hope, like certificate in 24 months;—certificate to be under the hands of the customs, British consul, chief magistrate, or two British merchants, as the case may require, and thereupon bond may be cancelled; or it may be cancelled, on proof that the wine was taken or perished by sea, or was consumed on board.	26 Geo. III.	59	49	879
Unshipped, landed, or put into any other ship or vessel in Great Britain (unless through unavoidable accident) after shipped for exportation, and security given, is forfeited over and above the penalty of the bond.	26 Geo. III.	59	48	879
Not to be imported into, nor exported from the <i>Isle of Man</i> , nor carried coastways there but in ships of 100 tons, and casks of 25 gallons, on forfeiture of the goods, ship, &c.	5 Geo. III.	39	6	504
Not to be shipped for exportation from the <i>Isle of Man</i> , on forfeiture of the goods, ship, tackle, &c.	7 Geo. III.	45	10	552

WINE GALLON.

To contain 231 cubical inches.	5 Q. Ann.	27	17	105
Strong waters, aqua vitæ, cyder, perry, and metheglin, to be charged thereby.	12 Car. II.	23	20	18
	12 Car. II.	24	34	25

WIRE, GILT and SILVER.

Drawer thereof, must take out and pay duty for a licence annually;—neglect, 20 l.	24 Geo. III.	41	1 6 7	770 772 773
Drawer thereof, cannot, by virtue of one licence, carry on business in any other houses or places than those in which it was carried on at the time the licence was taken out.	24 Geo. III.	41	8	774
Drawers thereof, being partners, and carrying on business in one house or place, one licence sufficient.	24 Geo. III.	41	8	774
Traders in, or sellers thereof, not required to take out a licence to deal in plate.	31 Geo. II.	32	10	427
Drawer thereof, must not make use of any house or place for drawing big wire, without first giving notice thereof, and of his name and abode, in writing, and at the next office of excise, on forfeiture of 20 l. and all wire, bars, and private utensils, found in private workhouse.	10 Q. Ann.	26	49 59	177 179
Drawer thereof, must not draw big wire at any house or place other than a common bar house, approved by the commissioners of excise, on forfeiture of 20 l.	10 Q. Ann.	26	49	177
Drawer thereof, must permit officer by day (or night with constable) to enter and take account, on forfeiture of 20 l.	10 Q. Ann.	26	52 55	178 179
Drawer thereof, must keep wire, of which an account has been taken, separate from wire of which no account has been taken, on forfeiture of 10 l.	10 Q. Ann.	26	57	179
Drawer thereof, fraudulently concealing wire, or prepared silver bars, forfeits 20 l.	10 Q. Ann.	26	58	179
Drawer thereof, removing or sending away wire before account taken by the officer, without 24 hours notice, forfeits 40 l.	10 Q. Ann.	26	56	179

WIRE, GILT and SILVER, *continued.*

	A C T S.			
	YEAR & REIGN.	1	2	3
Drawer thereof, must keep just scales and weights, and permit and assist officer to use the same, on forfeiture of 10 l.	10 Q. Ann.	26	54	179
Drawer thereof, fraudulently using false, unjust, or insufficient scales or weights, in weighing his stock, forfeits 100 l.;—and by 28 Geo. III, c. 37, false scales or weights are forfeited, and may be seized.	10 Geo. III.	44	1	569
	28 Geo. III.	37	15	973
Drawer thereof, putting any substance into his stock to be weighed, whereby the officer may be prevented from taking a true account; or forcibly obstructing, or using any art or contrivance to prevent or impede the officer in taking a true account, forfeits 100 l.	26 Geo. III.	77	8	916
Drawer thereof, when the charge is made by the weight of the big wire, to be allowed one fifth for waste in reducing.	10 Q. Ann.	26	53	178
Drawer thereof, entitled to a copy of officer's return.	10 Q. Ann.	26	52	178
Drawer thereof, or his chief workman, must make entry in writing, and on oath, monthly, of the weight, and kind of wire made each week, on forfeiture of 100 l.	10 Q. Ann.	26	50	178
Drawer thereof, must pay the duty within six weeks after he has, or ought to have made entry, on forfeiture of double duty.	10 Q. Ann.	26	51	178
And materials and utensils in the custody of maker, or other person in trust for him, liable for duties in arrear.	10 Q. Ann.	26	60	180
	28 Geo. III.	31	21	974
Drawer thereof, obstructing officer in the execution of his duty, forfeits 20 l.	10 Q. Ann.	26	54	179
GOLD OR SILVER LACE, THREAD, OR FRINGE, made of gilt or silver wire, for which all the duties have been paid, being exported to foreign parts from the lawful quays, in lawful hours, under the prescribed rules and regulations, is entitled to a drawback of duty.	25 Geo. III.	74	11	810
	27 Geo. III.	13	8	961
No entry thereof, for exportation, to be allowed, nor any debenture made out, but in the name of the real owner; unless a corporation, or company trading by joint stock, or that the owner do not reside at the port of exportation; in those cases an agent may be employed.	26 Geo. III.	40	18	841
Intended for exportation, 12 hours notice must be given in London, and 24 in the country, of the time and place of packing, and must be packed in the presence of an officer, who is to take account thereof, fasten and seal the package, and make a return of the quantity to the shipping officer at the port of exportation.	25 Geo. III.	74	12	819
			13	820
Opening the package, or wilfully destroying or defacing the seal after packed for exportation, and secured by officer, penalty 20 l.	25 Geo. III.	74	12	819
Intended for exportation, may be opened and examined at the port of exportation by the officer attending the shipping.	25 Geo. III.	74	14	821
Before shipped, the exporter must give security for the due exportation thereof, in treble the value of the duty to be drawback.	25 Geo. III.	74	13	820
Before shipped for exportation, the exporter thereof must give the officer six hours notice of the time and place, that he may attend the shipping.	25 Geo. III.	74	13	820
Not to be carried or put on board ship for exportation but by the officers of the revenue, or persons licensed by the commissioners of the customs.	26 Geo. III.	40	20	842
The exporter thereof, or his clerk or manager, must make oath that he believes the duties have been fully paid, and that it is the same as mentioned in the account sent by the packing to the shipping officer.	25 Geo. III.	74	13	820
On the exportation thereof, unless where an agent can lawfully be employed, the owner must make oath to his property, and that the goods have been fairly exported and not re-landed;—and if he has not a right to the drawback, he must acknowledge in writing, at the time of passing his entry, whose property it is:—By 27 Geo. III, c. 31, oath may be administered by the officers of excise.	26 Geo. III.	40	18	841
	27 Geo. III.	31	25	975

	ACTS.			
	YEAR & REIGN.	Cha.	Sect.	Page.
WIRE, GILT and SILVER, <i>continued.</i>				
Exported to <i>Guernsey</i> or <i>Jersey</i> , no drawback to be allowed until a certificate is produced from the proper officer of the customs, of the due landing thereof.	26 Geo. III.	40	19	842
Exporter thereof, one month after the regular exportation, to have a debenture, entitling him to the amount of the drawback.	25 Geo. III.	74	13	820
Unshipped, landed, or put into any other ship or vessel in Great Britain (unless through unavoidable accident) after shipped, and security given or tendered for the exportation thereof, is forfeited, over and above the penalty of the bond.	25 Geo. III.	74	15	821
WITNESS, <i>vide also</i> EVIDENCE, ONUS PROBANDI.				
One, being credible, is sufficient to convict in excise cases.	12 Car. II.	23	31	20
	12 Car. II.	24	45	27
May be summoned by commissioners or justices;—neglecting to attend, or refusing to give evidence, penalty 40 s.:—By 7 & 8 W. III., c. 30, penalty 10 l.	22, 23 Car. II.	5	11	48
	7, 8 W. III.	30	24	73
Summoned against sellers of beer, cyder, &c. without licence,—neglecting to appear, or refusing to be examined, forfeits 10 l.	26 Geo. II.	31	10	411
A parishioner is competent in respect to offences under 17 Geo. III., c. 29, for fabricating or dying leaves in imitation of tea.	17 Geo. III.	29	7	603
A parishioner is competent, in respect to offences by unlicensed sellers of beer, ale, &c.	26 Geo. II.	31	17	412
Two necessary to convict a trader of bribing an officer.	15 Car. II.	11	16	42
Two necessary to convict officer of taking money or reward of any person, other than the King.	1 W. & M.	24	15	53
May be examined on oath by surveyors general of the customs.	26 Geo. III.	40	28	844
WOOD, <i>vide also</i> SNUFF.				
Fustick, yellow-ebony, touchwood, logwood, or other wood, not to be mixed with snuff-work, or snuff, on forfeiture of 200 l.	29 Geo. III.	68	93	1073
WOOL.				
The whole of the net produce arising by seizures thereof, to be paid to the seizing officer.	3 Geo. III.	22	2	492
WOOLEN MANUFACTURER.				
Allowed a proportion of the duty on soap consumed in the manufacture; and on what species, what affidavit, and what conditions:—By 14 Geo. III., c. 73, no more to be allowed for foreign than for English soap.	10 Q. Ann.	19	29	149
	14 Geo. III.	73	15	596
Fraudulently taking false oath to obtain the allowance;—first offence, penalty double value;—for second, to suffer as for corrupt perjury.	10 Q. Ann.	19	31	150
	12 Q. Ann.	9	18	201
To pay fees of 4 d. and 4 d. for administering the affidavit, &c.	10 Q. Ann.	19	30	149
	12 Q. Ann.	9	17	201
WOOLEN STUFFS.				
Or stuffs, of which the greater part in value is woollen, not liable to duty on being printed, painted, or stained.	10 Q. Ann.	19	69	158
WORKHOUSE.				
May be licensed by the justices for the sale of beer or ale.	29 Geo. II.	12	26	418
No licence to be granted for retailing spirits therein.	24 Geo. II.	40	13	396
Spirituous liquors not to be carried into, sold, or used therein (except for medicine) on forfeiture thereof, and of 100 l. by the master for first offence, and his officer for the second.	24 Geo. II.	40	14	396
			15	
May be searched by warrant of justice, for spirits suspected to be kept therein.	24 Geo. II.	40	14	396
Persons carrying spirits into, may be apprehended, and taken before a justice, who may convict summarily, and fine the offender, not exceeding 20 l. nor less than 10 l. and in default of payment, may commit him, not exceeding three months.	24 Geo. II.	40	15	396

WORKHOUSE, continued.

—— Copy of the 13, 14, and 15th clauses of the 24 Geo. II. c. 40, to be put up therein, on forfeiture of 40s. by the master for neglect. }

WORMWOOD.

—— Not to be used instead of hops in brewing beer or ale for sale, on forfeiture of 20 l. }

WRECK, *vide also* STRANDED GOODS.

—— Goods wrecked, or goods *flotsam, jetsam, or lagan*;—neither the King's, the patentees, nor lord of manors right therein, affected by act 12 Q. Ann. c. 18. }

WRIT, *vide also* ACTION.

—— Cannot be sued out against an officer for any thing done in the execution, or by reason of his office, until one month after notice, containing the cause of action, and the names and abode of the prosecutor and attorney. }

WRIT of ASSISTANTS, *vide also* WARRANT.

—— Any person, authorized thereby, may, in the day-time, and with constable, enter any house or place, and break doors, trunks, &c. and seize prohibited or uncustomed goods. }

WRIT of DELIVERY.

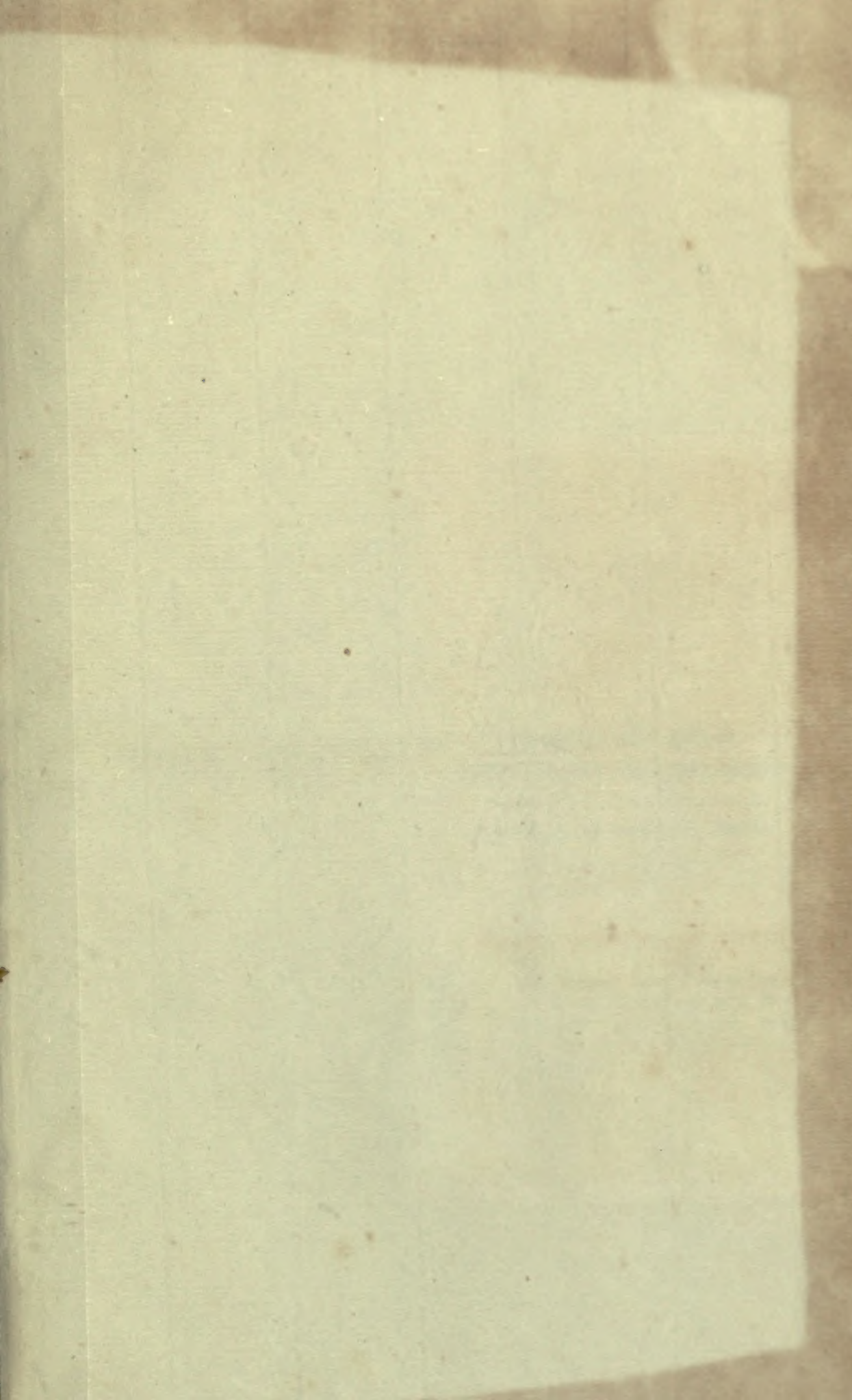
—— Not to issue out of the exchequer, for ship or vessel liable to be burnt, broken up, or used in his Majesty's service, unless proceedings are delayed for three terms; nor then, without good security to return the vessel if condemned. }

YAWL, *vide* CUTTERS, SHIP.**YUCATAN, *vide also* AUCTIONEER.**

—— In South America;—goods may be exported there with the like drawbacks as are allowed on goods to the British colonies in America. }

ACTS.			
YEAR & REIGN.	Ch.	P.	Page.
24 Geo. II.	40	13	276
9 Q. Ann.	12	24	140
12 Q. Ann.	18	7	207
23 Geo. III.	70	30	221
26 Geo. III.	59	50	222
28 Geo. III.	37	25	273
13, 14 Car. II.	11	5	35
3 Geo. III.	22	7	494
19 Geo. III.	69	6	652
30 Geo. III.	26	2	1110





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